



# **Policy**

## **Criminal Compliance Policy**

## Content

1. VERSION CONTROL.....	3
2. PURPOSE.....	4
3. SCOPE .....	5
4. LIST OF CRIMINAL OFFENCES AND PARAMETERS OF CONDUCT .....	5
5. PRINCIPLES OF ACTION .....	6
6. SUPERVISION, MONITORING AND REVISION .....	8
7. KNOWLEDGE OF THE POLICY .....	8
 ANEXO I.....	 9
ANEXO II.....	11

## 1. VERSION CONTROL

Version	Date of approval	Preparation and revision	Approval	Note	Changes
1.0 EDP ES	12/03/2020	DCO/SB	BoD EDP ESPAÑA	Initial issue	
1.0 EDPR	12/12/2017	CO/CE	BoD EDPR	Initial issue	
2.0 EDP ES	30/07/2021	DCO/SB	BoD EDP ESPAÑA	Review	
2.0 EDPR	27/07/2021	CO/MT	BoD EDPR	Review	
3.0 EDP ES	28/02/2022	DCO/SB	CA EDP ESPAÑA	Updated by the Supervisory Body (SB)	
3.0 EDPR	17/10/2022	CO/MT	CAUD/BoD EDPR	Review	
3.1 EDP ES	24/01/2023	DCO/SB	CA EDP ESPAÑA	Updated by the Supervisory Body (SB)	Updated Perimeter Update of criminal offences
3.2 EDP ES	-	Ethics & Compliance Global Unit	NA	Update of the Area Name	
3.2 EDPR	-	Ethics & Compliance Global Unit	NA	Update of the Area name	
4. EDP ES+ EDPR	25/07/2025	Ethics & Compliance Global Unit	MT EDPR / CA EDP ESPAÑA	Merger of the Criminal Compliance Policies	

## 2. **PURPOSE**

The Board of Directors of EDP España, S.A.U. and the Management team of EDP *Renováveis*, S.A., in the exercise of its powers and its corporate responsibility, and in accordance with its ethical values, its culture of prevention of irregularities and its commitment to criminal risk prevention, has drawn up this Criminal Compliance Policy, in line with the commitments and general action guidelines envisaged by the EDP Code of Ethics, the EDP Integrity Policy and the rest of the Compliance Procedures of EDP Group (hereinafter “the **Group**”)

This Policy aims to inform all natural persons (including members of the governing bodies of EDP España, S.A.U. and EDP *Renováveis*, S.A.) hired on a permanent or temporary basis, under an employment contract or professional internship contract, including similar situations (hereinafter, jointly referred to as the “**Employees**”); as well as to the service providers acting on their behalf or for its account and in its direct or indirect interest (hereinafter, jointly referred to as the “**Service Providers**”) of EDP España, S.A.U. and its subsidiaries in which it holds more than 50% ownership (hereinafter referred to as “**EDP España**”) and of EDP *Renováveis*, S.A. and its subsidiaries in Spain in which it holds more than 50% ownership (hereinafter referred to as “**EDPR**”) about their commitment to carry out their activity in strict observance of the current regulations, fostering behaviours and conducts in accordance with the integrity and ethical values to which EDP España and EDPR have committed. Furthermore, EDP España and EDPR declares its strong opposition to the perpetration of any unlawful act by its Employees and its firm commitment to the prevention of any criminal breach and, specifically, those acts classified under the Spanish Criminal Code as offenses committed on behalf of or for the benefit of legal entities, whether directly or indirectly, in accordance with the provisions of Article 31 bis.

For the development of this Policy, EDP España and EDPR have implemented Criminal Compliance Models, which establish a set of preventive, detection, corrective and control measures for any possible materialisation of criminal risks and any unlawful acts.

The supervision of the functioning and compliance of the Criminal

Compliance Models has been entrusted by the Boards of Directors of both EDP España and EDPR to the Supervisory Body, granting it the necessary authority, legitimacy, autonomy, and independence to carry out its duties and manage the operational aspects of these Models.

The Supervisory Body is unipersonal and is represented by the Compliance Officer, a role carried out by the **Head of the Global Ethics & Compliance Unit**. This person has been appointed by the Board of Directors of EDP España with the aim of ensuring the proper supervision and correct functioning of EDP España's Criminal Compliance Model, as well as by the Board of Directors of EDPR for the same purpose regarding the Criminal Compliance Model at EDPR.

### **3. SCOPE**

The Criminal Compliance Policy will apply to all the Employees and Services Providers of EDP España and EDPR.

Additionally, sub-holding companies in which EDP España or EDPR hold an interest greater than 50% must also comply with the principles established in this Policy.

In relation to joint ventures or companies in which EDP España or EDPR do not hold a controlling interest, compliance with the provisions of this Policy must be ensured in the performance of their respective duties, and efforts should be made to promote the application of its principles or similar principles within those companies, particularly by encouraging the development of specific policies and procedures for that purpose.

### **4. LIST OF CRIMINAL OFFENCES AND PARAMETERS OF CONDUCT**

The Supervisory Body must prepare a document containing a list of criminal offences defined in the Spanish Criminal Code or other applicable legislation, which will allow the identification of those conducts that may commonly involve a criminal act within the business activity and, therefore, which must be expressly monitored by the Group.

In this sense, it is important to emphasize that ignorance of the Law does not exempt anyone from its compliance. Therefore, it is everybody's duty to be duly informed of the laws and their due compliance. It should be

considered that a benefit obtained from an unlawful activity can be direct or indirect, and thus, extreme caution must be exercised regarding any conduct that, being unlawful, may end up benefiting the Group in that broader sense.

Likewise, legal entities will not only be liable for actions or omissions in Spain, but also, if certain circumstances are met, for what may occur in any location, which forces all the Employees to remain vigilant to potentially criminal conducts.

Consequently, all Employees and Service Providers of the Group must remain vigilant against potential criminal conduct, maintaining an active commitment to legality and to the principles established in this Policy.

Such document titled '**List of criminal offences and parameters of conduct**' must be kept up to date. It will be approved by the Supervisory Body of the Criminal Compliance Models, and it will be available, for all Employees in the Annex II of this Policy

## **5. PRINCIPLES OF ACTION**

The General Principles of Action promoted by both EDP España and EDPR in criminal matters are as follows:

- a) **Compliance with Laws and Internal Regulations:** Ensuring strict compliance with applicable legislation, the EDP Code of Ethics, the EDP Integrity Policy, and the Group's Compliance Procedures.
- b) **Fostering a Corporate Compliance culture:** Ensuring among both Employees and Services Providers are in line with the ethical principles of action assumed by the Group and its '**zero tolerance**' commitment regarding the perpetration of unlawful acts.
- c) **Establishing management systems to prevent the commission of unlawful acts:** Identify those activities within which criminal risks may arise, and ensure the implementation of preventive, detection, and management measures with the aim of preventing their occurrence.
- d) **Prohibiting the commission, participation or instigation of any unlawful**

**action:** Ensure no actions that may result in any criminal offence, whether by action or by omission of due diligence.

- e) **Providing the Supervisory Body with adequate financial, material, and human resources to monitor the operation and compliance of the Criminal Compliance Model:** Ensure that the Supervisory Body will be granted the necessary authority, legitimacy, autonomy and independence for the fulfillment of its essential duties. In this sense, the Supervisory Body will have access to any documentation it may require in connection with its assigned duties.
- f) **Having whistleblowing channels:** Ensure that the Employees and the Services Providers can report any type of legal breaches, irregularities in financial reports and in accounting documents, infringements of the corporate procedures, as well as events that may entail criminal liability.
- g) **Duty to report acts or behaviours that are contrary to the Law and/or that may lead to the realization of a criminal risk:** Encourage Employees to use the whistleblowing channel when necessary, ensuring the confidentiality of the whistleblower's identity, allowing for anonymous reporting, and guaranteeing a strict prohibition against any form of retaliation against those who report in good faith.
- h) **Undertaking by the directors and members of the management bodies to a zero-tolerance towards the commission of criminal offenses:** Ensure that their actions and decision-making are guided by the ethical values and integrity adopted by the Group in the EDP Code of Ethics, the EDP Integrity Policy, this Policy, as well as in the rest of the Compliance Procedures and internal regulations. Additionally, in the performance of their executive duties, the Senior Management must comply with and enforce this Criminal Compliance Policy, both internally and externally.
- i) **Applying disciplinary measures to those Employees who fail to comply with the goals and principles of this Policy:** Ensure that sanctions for non-compliance are applying, in a fair and proportional way, the provisions set out, from time to time, by the applicable legislation and the disciplinary system of the Collective Agreements applicable in the EDP España and in EDPR.

- j) **Providing specific training plans on criminal risk prevention matters:**  
Ensure that all Employees are aware of the Criminal Compliance Models.
  
- k) **Adopting the necessary opportunities of improvement identified because of the regular check of the internal and external environment of the organisation, the regular reassessment of the criminal risks, and the supervision of the Criminal Compliance Models of the Group:**  
Ensure continuous improvement and the consideration and adoption of best practices in criminal compliance.

## **6. SUPERVISION, MONITORING AND REVISION**

The supervision and monitoring of the Criminal Compliance Models, and of this policy, are the responsibility of the Supervisory Body, who will adopt the necessary and corrective measures with the support of the **Ethics & Compliance Global Unit** for the performance of those duties and reporting and providing information to the Boards of Directors of EDP España and EDPR. The areas responsible for the controls will also assist the Supervisory Body in the supervision and operation of Criminal Compliance Models, and they will regularly report to the Supervisory Body on the correct operation or the changes to the controls under their responsibility.

Additionally, the **Ethics & Compliance Global Unit** is responsible for reviewing this Policy every three years, or whenever there are significant changes in the legal framework or in the context of the Group's activities, as well as when new elements arise that demonstrate its lack of full adequacy. The **Ethics & Compliance Global Unit** shall submit any proposed amendments for approval to the Boards of Directors of EDP España and EDPR.

## **7. KNOWLEDGE OF THE POLICY**

This Policy is available for all Employees and Services Providers on the EDP website.





# **Criminal Compliance Policy**

## **ANNEX I**

## ANEXO I: LEGAL ENTITIES OF EDP ESPAÑA AND EDPR

### (i) EDP ESPAÑA

- EDP ENERGÍAS DE PORTUGAL, S.A., SUCURSAL EN ESPAÑA.
- EDP ESPAÑA, S.A.U.
- EDP REDES ESPAÑA, S.L.U.
- HIDROCANTÁBRICO DISTRIBUCIÓN ELÉCTRICA, S.A.
- BARRAS ELECTRICASGALAICO ASTURIANAS, S.A. (BEGASA)
- VIESGO DISTRIBUCIÓN ELÉCTRICA, S.L. (VIESGO)
- EDP INTERNATIONAL INVESTMENT AND SERVICES S.L.
- EDP SERVICIOS FINANCIEROS ESPAÑA S.A.
- IBERENERGIA SA
- CENTRAL TÉRMICA CICLO COMBINADO GRUPO 4 SL
- EDP IBERIA
- EDP ENERGÍA IBÉRICA, S.A
- ELECTRA DEL LLOBREGAT SL
- EDP GEM ESPAÑA SA
- EDP SOLAR SA
- EDP VENTURES SA
- COMERCIALIZADORA ENERGÉTICA SOSTENIBLE SA
- TRANSPORTE GNL SA
- EDP CLIENTES SA
- GENERACIONES ELÉCTRICAS ANDALUCÍA, S.L
- VIESGO INFRAESTRUCTURAS ENERGÉTICAS S.L.
- H2 ABOÑO S.A.
- H2 SOTO S.A.
- H2 LOS BARRIOS S.A.
- HIDROCANTÁBRICO JV S.L.
- ABOÑO GENERACIONES ELÉCTRICAS S.L.

### (ii) EDPR

- EDP RENOVÁVEIS, S.A.
- EDP RENEWABLES EUROPE S.L.U.
- EDP RENOVABLES ESPAÑA S.L.U.
- EDP RENOVÁVEIS SERVICIOS FINANCIEROS, S.A.



# List of Criminal Offences and Parameters of conduct

ANNEX II

As a complementary document to the EDP Criminal Risk Prevent Model, in its latest version approved by the Criminal Risk Prevention Model Supervisory Body, the codified criminal offences are listed below that affect or may significantly impact the business of EDP España:

## **I. CRIMINAL OFFENSES APPLICABLE TO BOTH EDP ESPAÑA AND EDPR:**

### **PUBLIC CORRUPTION:**

#### **Bribery**

##### **a) Nature and scope of application**

Bribery is initially envisaged in terms of authorities or those public officials that engage in the conduct codified as a criminal offence (Articles 419 and following of the Spanish Criminal Code). However, it should also be noted that the criminal legislation also punishes, in Article 424, private individuals who offer or deliver handouts or remuneration of any kind to an authority, civil servant or person participating in the exercising of public duties in order for those persons to commit an act that is contrary to the duties inherent to their office, or for them not to carry out or to delay what they should carry out. Simply giving those handouts or gifts to the civil servant or authority in consideration of their post or duty is likewise punished.

#### **Corruption of civil servants or authorities regarding international economic activities**

##### **a) Nature and scope of application**

All the above points regarding bribery shall likewise be applicable when charges are brought against or the facts affect anybody holding a judicial, administrative or legislative post or position of a country of the European Union or any other foreign country, whether by appointment or election; any person holding a public office of the European Union or any other foreign country, including a public body or a public company of the European Union or of another public international organisation; and, any civil servant or agent of the European Union or of a public international organisation.

#### **Influence peddling**

##### **a) Nature and scope of application**

A regulation similar to bribery is envisaged in Articles 428 to 430 in the Criminal Code, where influence peddling is defined.

In this specific case, the codified conducts are those aimed at influencing a civil servant or authority, availing themselves of any situation arising from the personal relationship to attain a decision that may directly or indirectly generate a financial benefit for themselves or for a third party.

## **PRIVATE CORRUPTION:**

### **Corruption in business**

#### **a) Nature and scope of application**

Articles 286 bis to 286.4 punish acts by any person who personally or through a third party receives, requests or accepts without justification, in Spain or abroad, a benefit or an advantage for themselves or a third party from any person related (executives, directors, employees or associates) to any legal entity. The code also establishes punishments for those people who in that same case receive or accept the aforementioned request for a favour.

### **Swindling**

#### **a) Nature and scope of application**

Article 248 and following of the Criminal Code define swindling, which punishes the person who, driven by profit, uses sufficient deceit to cause another person to commit an act of disposal to their own detriment or that of a third person.

Furthermore, it punishes computer tampering that leads to that swindling and the ensuing transfer of patrimonial assets, along with the production, uploading, possession or facilitating a computer program for that purpose.

It also includes procedural fraud (among others) as an aggravated form of the criminal offence. Procedural fraud is the committing of practices aimed at tampering with evidence or similar fraud, causing the judge or court to commit errors and to hand down a ruling that harms the financial interests of the other party or a third party.

## **FRUSTRATION OF FORECLOSURE AND PUNISHABLE INSOLVENCY:**

### **Frustration of foreclosure**

#### **a) Nature and scope of application**

Article 257 of the Criminal Code regulates asset stripping. Performing any act of disposal of assets is sufficient to have committed this criminal offence, along with contracting obligations in order to avoid paying civil liabilities arising from the offence.

Finally, conduct aimed at hindering the enforcement of an administrative or judicial procedure is punished.

### **Punishable insolvency**

#### **a) Nature and scope of application**

Article 259 of the Criminal Code regulates punishable insolvency and punishes certain

conduct when the insolvency is imminent or in proceedings. Organic Law 1/2015, of 30 March, amending Criminal Code Organic Law 10/1995 of 23 November, amends this article substantially and punishes the hiding, damaging or destruction of assets in insolvency proceedings, along with the drawing down of money or assumption of debt not in proportion to the equity situation of the debtor.

Furthermore, the sale of goods or providing services under the correct price, third-party credit simulation, participating in speculative business dealings, and irregularities, breaches or keeping double accounts are also punished. Entrepreneurs who hide, destroy or alter the documents they are required to keep, along with preparing financial statements or sets of accounts that contravene commercial law, shall likewise be punished.

## **CRIMINAL OFFENCES AGAINST THE EXCHEQUER AND THE SOCIAL SECURITY SYSTEM AND SUBSIDY FRAUD AND AGAINST EU GENERAL BUDGET:**

### **Crime offences against Social Security and Subsidy Fraud**

#### **a) Nature and scope of application**

Articles 305 to 310 bis of the Criminal Code considers the conducts codified as defrauding the Exchequer or Social Security System. In that regard, any avoiding of the payment of taxes or falsifying the conditions required to obtain subsidies, rebates or grants from the Public Administration for a sum over €120,00, along with the failure to pay the relevant contributions to the Social Security Treasury or improperly obtaining funds from the general budget of the European Union or others administered by the latter for a sum over €50,000, shall be punished.

This group of criminal offences also includes failure to fulfil the obligation to keep corporate accounting, books or tax records or the existence of different accounts different from the real ones, or fictitious accounting entries or ones that are different from the true ones. EDP is therefore expected to keep rigorous accounts that reflect its real financial situation.

## **CRIMINAL OFFENSE OF MONEY LAUNDERING AND TERRORIST FINANCING:**

### **Money laundering**

#### **a) Nature and scope of application**

Chapter XIV of Criminal Code in force regulates receiving stolen goods and money laundering together. This union is justified as property or the social-economic order are the legal assets to be protected in both criminal offences. The criminal offence covers the acquisition, possession, use, conversion or conveys assets, knowing that they are the proceeds of a criminal activity, or the perpetrating of any other act to hide or conceal their unlawful origin. Furthermore, any act aimed at hiding the unlawful origin of those assets or to help the offender to avoid the legal consequences of their acts is criminalised.

Thus, anybody, driven by profit and being aware that a criminal offence against property

or the social-economic order is being committed, but in which they have not intervened as the perpetrator or accomplice, helps those responsible to take advantage of the proceeds or receives, acquires or conceals those proceeds, shall be considered to have handled stolen goods.

Furthermore, money laundering is defined as possessing, using, converting or trafficking goods obtained by means of committing a criminal offence or misdemeanour that have been previously received, required or hidden. These areas are regulated in greater detail in the Prevention of Money Laundering and the Financing of Terrorism Act 10/2010.

## **Terrorism Financing**

### **a) Nature and scope of application**

The supply, depositing, distribution or collection of funds or goods, by any means, intending to use them, or knowing they shall be use, fully or partially to commit any of the criminal offences concerning terrorism or to deliver them to a terrorist organisation or group are criminalised in Articles 576 and 576 bis of the Criminal Code.

## **CRIMINAL OFFENSES RELATED TO THE ILLEGAL FINANCING OF POLITICAL PARTIES:**

### **Unlawful financing of political parties**

#### **a) Nature and scope of application**

Article 304 bis and 304 ter of the Criminal Code punish anonymous, ringfenced or revocable donations or contributions to a political party, federation, coalition or reading group.

Donations or gifts made in that regard by legal entities or entities without legal standing are likewise prohibited.

## **CRIMINAL OFFENSES AGAINST PRIVACY, THE RIGHT TO ONE'S IMAGE, AND THE INVIOABILITY OF THE HOME:**

### **Criminal offences against family and personal privacy**

#### **a) Nature and scope of application**

The criminal offence codified in Article 197 of the Criminal Code consists of seizing, using or amending, without being authorised and to the detriment of a third party, reserved data or a personal or family nature of another party that are recorded in computer, electronic or telematic files or media or in any other kind or private or public file or record.

Seizing papers, letters, email messages or any other documents or personal belongings of a third party, along with intercepting their communications by any means is totally forbidden. Consulting private details of employees, customers or suppliers, at any level, by

other EDP España employees whose post and job do not require access to that data is likewise prohibited. Sending confidential information without authorisation outside the company using material media, or using any communication medium, including simply viewing or accessing the data, is forbidden.

## **Computer damage**

### **a) Nature and scope of application**

Article 264 of the Criminal Code punishes the actions relating to computer damage in general, and more specifically the erasing of data, making data, deteriorating, altering or suppressing computer programs or files pertaining to others, without authorisation and in a serious way.

Actions (introducing, transmitting, altering, damaging, deteriorating, erasing, suppressing or making computer data inaccessible) that hinder or interrupt the operation of a computer system pertaining to another when the result is serious shall likewise be punished, along with the production, acquisition, importing or facilitating to third parties computer programs, computer password codes, inter alia, to facilitate the committing of the criminal offence without having the due authorisation.

## **Criminal offences concerning intellectual property**

### **a) Nature and scope of application**

Articles 270 to 272 punish those people, driven by profit, who act in such a way that may harm the intellectual property rights and to the detriment of the legitimate holders, assignees or licensees.

## **Criminal offences concerning industrial property**

### **a) Nature and scope of application**

The criminal offences that may be committed against industrial property are regulated in Articles 273 to 277 of the Criminal Code. In this case, the aim is to protect the rights that cover the following areas:

- Patents, utility models and similar rights.
- Brands, trademarks and business signs.
- Denominations of origin.
- Disclosure of an invention subject to a secret patent application (when it is to the detriment of national security)

## **Discovery and disclosure of secrets**

### **a) Nature and scope of application**

Article 197 of the Criminal Codes details the different criminalised acts regarding the discovery and disclosure of secrets.



Acts aimed at discovering the secrets or breaching the privacy of another person in order to seize the information relating to the latter shall be punished, whenever consent has not been given. The punishment is likewise applicable for those acts when data has not been seized, but the data has been used or amended to the detriment of a third party.

### **CRIMINAL OFFENCES CONCERNING THE MARKET AND CONSUMERS:**

A set of different conducts, but whose common denominator is to alter the free market with the ensuing harm to the consumer, whether that is direct or indirect, preventing access to goods and services in the best conditions that could be provided on a free market, are criminalised.

#### **Discoveries and disclosure of company secrets**

Those criminal offences arising from the diffusion, disclosure or communication of confidential information, with respect to company secrets, whether an industrial secret (industrial techniques, processes, projects and products that represent a competitive value for an organisation) or a commercial secret (business know-how, such as customer databases, marketing techniques, suppliers, etc.).

Obtaining this type of information, with special consideration of this aspect in situations where there are suppliers in common with competitors or employees are contracted from competitors, is totally prohibited.

#### **Stock Market criminal offences**

Falsifying the economic-financial information that is contained in the issuing prospectuses of any financial instruments, along with the information that the company must publish and disseminate in accordance with stock market legislation regarding their present and future resources, activities and businesses, in order to attract investors or depositors, to place any type of financial assets or obtain funding by any means.

Using violence, intimidation or deceit to attempt to alter the prices that would arise from the free competition of products, merchandise, securities or financial instruments, services, etc. Providing fully or partially false economic data in order to alter or preserves the listed price of a financial security or instrument. Using privileged information for insider dealing to carry out transactions or give operating orders so as to provide misleading signs regarding the offer, demand or price of financial securities or instruments.

### **CRIMINAL OFFENSES RELATED TO PRICE MANIPULATION IN PUBLIC TENDERS AND AUCTIONS:**

#### **Altering prices in public tenders and auctions**

a) Nature and scope of application

The following acts are punished as regards altering prices in public tenders and auctions:

- Requesting or receiving handouts in order not to take part in an auction
- Attempting to drive bidders away from it by means of intimidation, handouts, promises or any other contrivances
- Reaching agreements among themselves in order to alter the final bid
- Fraudulently defaulting or abandoning the auction after obtaining the award

## **CRIMINAL OFFENSES AGAINST WORKERS' RIGHTS:**

### **Against the rights of workers**

#### **a) Nature and scope of application**

Seriously endangering the life, health and safety of workers due to breaches of health and safety legislation. The criminal offence can be committed inadvertently.

Using deception or abuse of a situation of need to impose on the workers working or social security conditions that are detrimental to their rights.

Committing serious discrimination in employment against any person due to their ideology, religion or beliefs, their belonging to an ethnic group, race or nation, gender, sexual orientation, family situation, illness or disability, due to being appointed at the legal or trade union representative, kinship with other workers of the company or due to the use of any of the official languages of Spain, and when the situation of equality before the law is not restored after an administrative requirement or fine, and compensating any financial damage incurred.

Likewise preventing or limiting the exercising of trade union freedom by deceit or abuse of a situation of need.

The criminal offence against the right of workers is not a one that leads to the criminal liability of the legal entity, as it is not included in the list of criminal offences likely to generate the criminal liability of the legal entity. However, the ancillary measures may be applicable of Article 129 of the Criminal Code in relation to Article 33.7 of the Code, which establishes the punishments applicable to the legal entities for offences considered to be serious. Therefore, when the criminal offences against the rights of the workers have been committed in legal entities, punishments may be set for those people who being aware of the acts and able to remedy them, did not adopt measures to do so.

## **CRIMINAL OFFENSES AGAINST NATURAL RESOURCES AND THE ENVIRONMENT:**

### **Criminal offences against natural resources and the environment**

#### **a) Nature and scope of application**

The legislation not only punishes the individuals that commit the practices envisaged in Articles 325 and 326 bis of the Criminal Code (detailed below), but also any legal entities that break in any way the general legislation protecting the environment.

In that regard, and depending on the severity of the act, organisations shall be punished that, when breaking the legislation or provisions of a general nature that protect the

environment, generate a risk and directly or indirectly cause or perform acts (emissions, spillages, radiation, extractions or excavations, filling with earth, noise, vibrations, injections or deposits) in the ground, atmosphere, subsoil or surface, ground or sea water, along with exploiting facilities where hazardous activities are carried out, hazardous substances or preparations are stored or used, that may seriously harm the balance of the natural systems or may cause substantial damage to the quality of the air, soil or water, to animals or plants, along with creating a serious risk to the human health, by breaching the aforementioned legislation.

The collection, waste, recovery, elimination and use of waste is also punished if that seriously endangers the life of people, or damage the air, soil, water or animals and plants, along with the absence of control or appropriate surveillance that cause or may cause substantial damage to them.

### **Criminal offences caused by explosives and other such agents**

#### **a) Nature and scope of application**

The Criminal Code ensures the safety of people and the environment. Its Articles 348, 349 and 350 punish those acts that may breach the established safety standards in the manufacturing, handling, transporting, holding and marketing of explosives, flammable or corrosive, toxic or asphyxiating substances or any others that may cause havoc.

### **CRIMINAL OFFENSES RELATING TO LAND USE PLANNING AND URBAN DEVELOPMENT, THE PROTECTION OF HISTORIC HERITAGE, AND THE ENVIRONMENT:**

#### **Criminal offences against organisation of the territory and town planning**

##### **a) Nature and scope of application**

Carrying out unauthorised town planning, construction or building works on land earmarked for roadways, green areas, public property or places that the legal or administrative regulations recognise their landscape, environmental, artistic, historical or cultural value, or that have been deemed worthy of special protection for the same reasons.

### **CRIMINAL OFFENSES REGARDING OBSTRUCTION OF JUSTICE AND PROFESSIONAL DISLOYALTY:**

## **Hindering Inspections**

### **a) Nature and scope of application**

Preventing the action of the inspectors or supervisors and of the inspection and supervision bodies or entities in companies that trade on regulated markets subject to administrative authorisation.

## **CRIMINAL OFFENSES AGAINST THE RIGHTS OF FOREIGN CITIZENS:**

### **Criminal offences against the rights of foreign citizens**

#### **a) Nature and scope of application**

In Heading XV on the criminal offences against the rights of foreign citizens, Article 318 bis of the Criminal Code punishes whoever intentionally helps a person who is not a national of a Member State of the EU to enter, transit or remain in Spanish territory, thus breaching the legislation regarding the entry, transit or stay of foreigners (except when the purpose of the perpetrator is to provide humanitarian aid).

This offence would include the entrepreneur that issues a work offer with the intention of the recipient not joining the organisation and only using that documentation to enter or remain national territory.

## **CRIMINAL OFFENSE RELATED TORTURE AND OTHER OFFENSES AGAINST MORAL INTEGRITY:**

### **Crimes against moral integrity (degrading treatment)**

#### **a) Nature and scope of application**

Article 173 of the Penal Code sanctions within Title VII about other crimes against moral integrity, those that mean enlistment of a degrading treatment with serious impairment of moral integrity.

This typology includes professional employment or civil service relationship, in which hostile or humiliating acts that do not constitute degrading treatment are repeatedly performed, meaning serious harassment against the victim.

## **CRIMINAL OFFENSE RELATED SEXUAL ASSAULTS**

### **Crimes of sexual harassment**

#### **a) Nature and scope of application**

Article 184 of the Penal Code punishes within Title VIII about crimes against sexual freedom, the request of favours of a sexual nature in the context of a professional employment, teaching, services rendering or similar relationship.

Behaviours of this type are those that cause the victim an objective and seriously

intimidating, hostile or humiliating situation.

In case of prevalence of a situation of labour superiority, the applicable penalties and disablements will be aggravated.

## **II. CRIMINAL OFFENSES APPLICABLE ONLY TO EDP ESPAÑA:**

### **CRIMINAL OFFENCES CONCERNING THE MARKET AND CONSUMERS:**

A set of different conducts, but whose common denominator is to alter the free market with the ensuing harm to the consumer, whether that is direct or indirect, preventing access to goods and services in the best conditions that could be provided on a free market, are criminalised.

#### **Altering prices of raw materials**

Removing raw materials or essential products in order to interrupt the supply to one of its sectors, force an alteration in prices or to seriously harm consumers.

#### **Misleading advertising.**

Making false claims or including misleading characteristics in offers or advertising products or services, so as to cause serious and manifest harm to consumers.

#### **Fraudulent billing**

Billing higher amounts for products or services whose cost or price is measured by automatic devices, by means of altering or tampering them.

#### **Price manipulation**

Using violence, intimidation or deceit in order to attempt to alter the prices that would arise from the free competition of products, merchandise, services or any other movables or property that is subject to contract.

### **CRIMINAL OFFENSES AGAINST PUBLIC HEALTH:**

#### **Criminal offences against public health**

##### **a) Nature and scope of application**

Chapter III of the Criminal Code covers all the acts that may be offences against the public health, with the focus on the codifying of practices tending to manufacture and dispatch, supply or market hazardous substances or harmful to health.

## **CRIMINAL OFFENSES RELATED TO DOCUMENT FORGERY:**

### **Forgery in means of payment**

#### **a) Nature and scope of application**

Within Chapter II on document forgery, Article 399 bis of the Criminal Code includes the criminal offence of forging debit and credit cards, which punished the alteration, copying, reproduction or any other means of forgery of credit or debit cards. The criminal offence will be considered to be aggravated that affects a large number of people.

## **CRIMINAL OFFENSES RELATING TO THE EXERCISE OF FUNDAMENTAL RIGHTS AND PUBLIC FREEDOMS:**

### **Hate speech**

#### **a) Nature and scope of application**

Regarding the criminal offences concerning the exercising fundamental rights and public liberties, Article 510 bis of the Criminal Code punishes whoever publicly directly or indirectly fosters, promotes or incites hate, hostility, discrimination or violence against a group, part of it or against a specific person.

The committing of any of those acts using social media, internet or information technologies shall be considered to be aggravated offences.

## **MISAPPROPRIATION:**

### **Misappropriation**

#### **a) Nature and Scope of Application**

Articles 432 and following of the Spanish Criminal Code sanction disloyal administration or misappropriation of public assets.

Such behaviors may occur due to the habitual relationship with public administrations, in which the company may be the recipient of public funds (for example, through the receipt of grants or by being awarded public contracts).