

	<p style="text-align: center;">CRIMINAL COMPLIANCE POLICY FUNDACIÓN UNIVERSITARIA SAN PABLO CEU</p>	<p>Page 1 of 6 Version 1.0</p>
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Revised by the Ethics and Compliance Committee

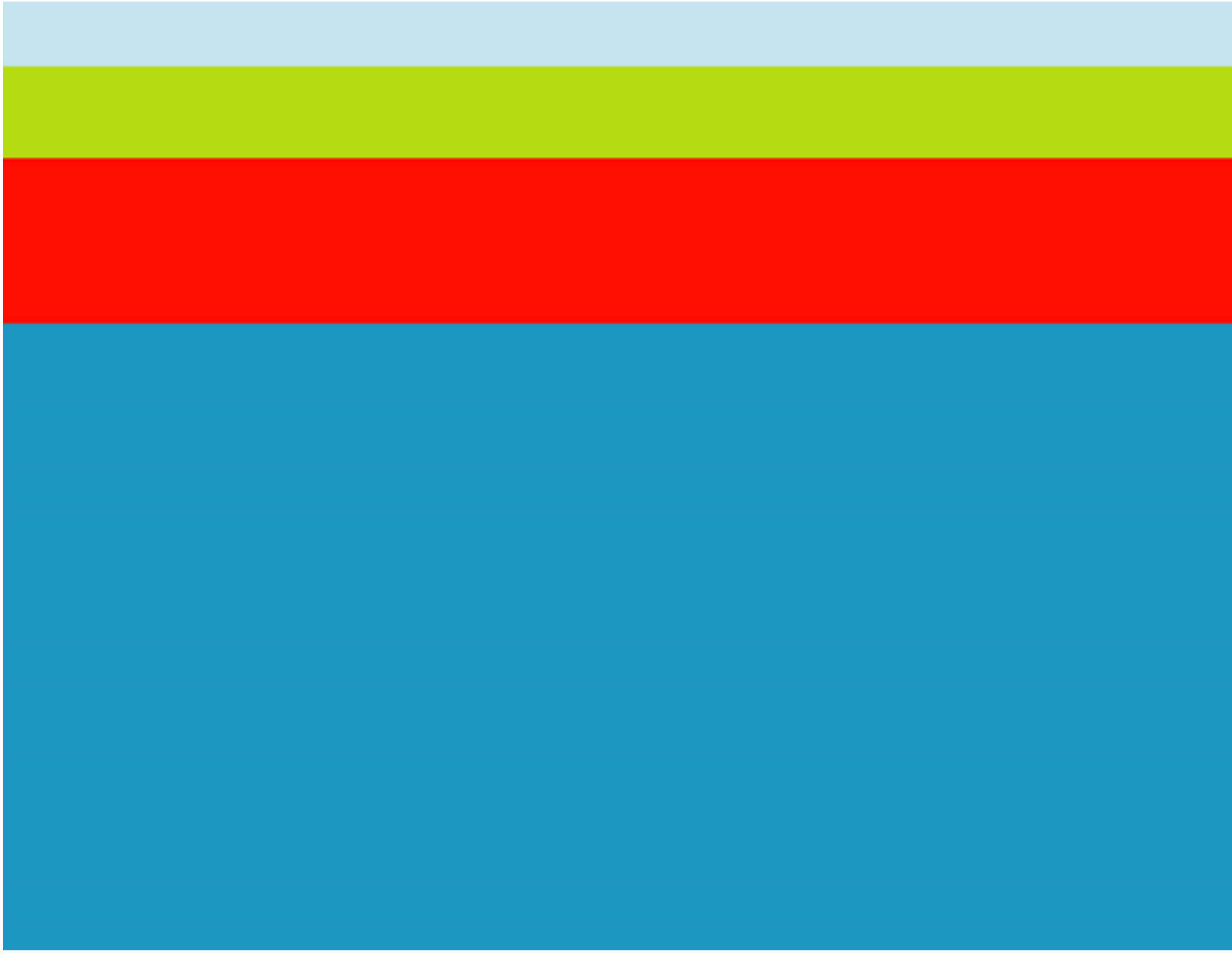
22.11.2022

Approved by the Good Governance, Appointments and Remuneration Committee

28.11.2022

Approved by the Board of Trustees of Fundación Universitaria San Pablo-CEU

09.12.2022



1. Purpose of the Criminal Compliance Policy of Fundación Universitaria San Pablo CEU

This Criminal Compliance Policy develops the provisions of the Code of Conduct of Fundación Universitaria San Pablo CEU (hereinafter, the Foundation) approved by its Board of Trustees, ratifying its desire to comply both with its ethical values and with current legislation, as well as with internal rules and, to this end, defining its framework of compliance principles.

This policy is aligned with the Foundation's culture of integrity and respect for the rules of the Foundation and takes into consideration not only the interests of the Foundation but also the demands that may come from its Stakeholders. In this sense, it is in line with the Foundation's strategic aims and objectives and, consequently, with its determination not to tolerate any conduct within the Foundation that may constitute a crime under current legislation. Therefore, the maximum commitment is required from the *Board of Trustees, its governing bodies and Senior Management*¹, as well as of the rest of the members of the Foundation² to comply with its provisions.

On the basis of this commitment to compliance, the parameters of conduct expected of the groups related to the Foundation are established, requiring them to commit to them, describing the measures adopted to supervise this mandate and the consequences in the event of non-compliance.

2. Entities, persons and activities concerned

2.1. Entities and persons concerned³

This Policy is mandatory and applies globally to all activities carried out by the Foundation.

The *Members of the Foundation* must comply with its contents, regardless of the position they hold and the place where they are located, unless the applicable legislation in the jurisdiction in which they operate establishes stricter provisions, which shall prevail over this *Policy*.

Because of the foregoing, although this Policy applies to Members of the Foundation, it may also be extended, in whole or in part, to external collaborators, provided that the specific circumstances of the case so advise.

2.2. Activities concerned

In addition to this Policy, there is a *Criminal Risk Inventory*⁴ approved by the Board of Trustees of the Foundation, which lists the criminal conduct for which, in accordance with the provisions of article 31 bis of the Spanish Criminal Code, legal persons could be investigated in Spain, for offences committed in their name or on their behalf and for their direct or indirect benefit, (i) by their legal representatives and de facto or de jure administrators, or (ii) by persons subject to their authority, when the commission of the offence, in the latter case, is the result of a lack of due control, given the specific circumstances of the case.

The content of this *Criminal Risk Inventory* not only summarises the different offences, but also describes for each of them the main sensitive activities that could entail criminal risks, so that the persons concerned by this document remain alert to situations that could expose them to such risks in the exercise of their activities.

¹ For the purposes of this document, *Senior Management* is included in the governing bodies

² The Foundation's Code of Conduct (Page 4)

³ The Foundation's Code of Conduct (Pages 4 and 5)

⁴ Annex I The Foundation's Criminal Risk Prevention Manual

3. Organisational Measures

3.1. The Ethics and Compliance Committee⁵

3.1.1. Composition of the Committee

The Foundation has an Ethics and Compliance Committee (hereinafter, ECC) whose purpose is to supervise and control the Foundation's Code of Conduct and Criminal Risk Prevention Model.

The ECC has adequate resources for the development of its functions and is aimed at disseminating and coordinating the implementation, training, supervision and control of the Code of Conduct and the Criminal Risk Prevention Model, thus ensuring that inappropriate behaviour is avoided and, where appropriate, detected and reacted to diligently.

The ECC is constituted as a collegiate body made up of the following persons:

- A member of the Board of Trustees, elected by the Board of Trustees at the proposal of the Corporate Governance, Remuneration and Appointments Committee, who acts as Chairman of the ECC and has the casting vote in the event of a tie in the resolutions and/or decisions adopted by the ECC. He/she represents the ECC and is the visible head in the interrelation with the Board of Trustees, as well as with other bodies of the Foundation.
- The Secretary General of the Foundation.
- The Corporate Director of the Human Resources Department.
- The National Councillor of the Catholic Association of Propagandists, appointed by the Board of Trustees at the proposal of the National Council of the ACdP.
- The Director of Internal Audit.
- The Secretary of the ECC, who shall have the right to speak but not to vote, elected by the Committee itself.

3.1.2. Characteristics of the Committee⁶

Due to the importance of the task to be performed and the issues to be dealt with by the members of the ECC, they must meet a series of fundamental characteristics that guarantee objectivity and rigour in their work, including the following:

- Autonomy and independence.
- Professionalism.
- Dedication.
- Exemplarity.
- Honesty.
- Discretion.

⁵ Rules of Procedure of the Foundation's Ethics and Compliance Committee (Pages 3 and 4)

⁶ Rules of Procedure of the Foundation's Ethics and Compliance Committee (Page 4)

Under the terms of the Policy, the ECC enjoys the full support of the Board of Trustees to which it has direct access. In this sense, it is empowered to freely access both the documents of the Foundation and the *Members of the Foundation* that it requires for the development of its tasks. The Members of the Foundation are obliged to immediately provide it with the documents and information it needs.

3.1.3. Functions of the Committee⁷

The functions of the ECC are as follows:

- Promote a preventive culture based on the **principle of "zero tolerance"** towards the commission of illegal acts, fraud, and any kind of harassment.
- Promote the application of the **principles of ethics and responsible behaviour** of all the Foundation's professionals, regardless of their hierarchical level.
- Propose the **Foundation's Code of Conduct**, supervise its correct application, guarantee its effective dissemination and promote the implementation of the appropriate training plans and actions in this field.
- Propose the **Criminal Risk Prevention Manual (CRPM)**, supervise its correct application, guarantee its effective dissemination, and promote the implementation of the appropriate training plans and actions in this field.
- Monitor the control measures associated with the scope of the **Code of Conduct** and the prevention of criminal risks, their compliance and frequency.
- Assess the adequacy of the measures adopted and recommend the implementation of any actions it deems necessary.
- Maintain the **map of criminal risks** reflected in the MPRP up to date, in accordance with changes in the environment, in internal regulations, in current legislation and in the organisational structure of the Foundation.
- To analyse whether the allegations of which it becomes aware may give rise to a risk for the Foundation (including those of a criminal nature) and, if so, to initiate the work of investigating the event until it has been clarified.
- Notify the Corporate Human Resources Department of any **infringements committed** for its consideration in case they could constitute an administrative or labour sanction or cause for dismissal within the framework of the applicable labour legislation.
- Advise on the resolution of doubts arising in the application and interpretation of the Code of Conduct and the MPRP.
- **Periodically report** to the Good Governance, Appointments and Remuneration, and consequently to the Board of Trustees, on the results of the activity carried out, updates implemented, measures agreed, improvements proposed, as well as any other aspect considered relevant in the performance of their duties.

⁷ Rules of Procedure of the Ethics and Compliance Committee of the Foundation (Page 5)

3.2. Obligations of the Members of the Foundation

3.2.1. Board of Trustees of the Foundation

The Foundation's Board of Trustees is responsible for promoting the adoption and implementation of a Criminal Risk Prevention Model appropriate to the Foundation, suitable for preventing, detecting, and managing the criminal risks that threaten it.

The Foundation has assigned the function of supervising the operation of and compliance with the Compliance Management System to the ECC, a body of the legal entity with autonomous powers of initiative and control, with the Board of Trustees of the *Foundation* being responsible for appointing its members and formally approving this body, granting it the necessary autonomous powers of initiative and control as well as the appropriate and sufficient material and human resources to enable it to carry out its work effectively.

3.2.2. All Members of the Foundation⁸

All Members of the *Foundation* are responsible for understanding, observing, and applying the provisions of this *Policy*, collaborating with the ECC, the Board of Trustees and its delegated bodies when necessary, and especially observing the behaviour expected of them with respect to the above-mentioned Criminal Risk Inventory and expected Behavioural Parameters.

Likewise, all *Members of the Foundation* must communicate, through the Foundation's Ethical Channel, any action to prevent or avoid the possible commission of a crime or potential crime of which they are aware and/or which is being managed without the apparent intervention of the ECC.

In addition, training and awareness-raising actions on criminal compliance will be carried out for all *Members of the Foundation*, who will be required to attend the sessions determined by their function or position in the Foundation.

All *Members of the Foundation* are also expected to provide, where appropriate, such information and documentation as may be requested by the ECC without delay.

4. Knowledge and declaration of conformity

This Policy is available to all *Members of the Foundation* on the Foundation's Intranet.

5. Behavioural communication⁹

In order to ensure the effective application of this Policy, the Foundation has set up an Ethical Communication Channel.

Therefore, any queries, communications, observations, or complaints from the Members of the Foundation in matters of criminal prevention must necessarily be sent through the Foundation's Ethical Channel, without prejudice to any other additional channels that the Foundation may designate for this purpose.

In particular, the Ethical Channel is available to all *Foundation Members and Third Parties* through the Intranet and on the website of all the Foundation's centres.

⁸The Foundation's Code of Conduct (Pages 5-7)

⁹The Foundation's Code of Conduct (Pages 11 and 15), ECC Regulation (Page 8) and Ethical Channel (Page 4).

All queries, observations or complaints regarding Compliance must be reported to the ECC under the terms described in the Foundation's Ethical Channel Procedure. Confidential treatment of all communications shall be guaranteed, as well as the absence of reprisals of any kind against whistleblowers in good faith.

6. Consequences of non-compliance

All persons associated with the Foundation are obliged to respect and comply with the rules, policies, and procedures applicable to them in the performance of their duties.

In order to have a disciplinary system that adequately sanctions breaches of the principles and guidelines of the Compliance Management System, the Foundation refers to the Workers' Statute, the applicable collective bargaining agreement and other labour regulations in force in Spain. The Foundation ensures the correct application of disciplinary measures and their proportionality with respect to the infringement of the applicable regulations. Likewise, it will impose disciplinary measures in relation to those conducts that contribute to preventing or hindering the discovery of unlawful conduct, as well as the breach of the duty to report internally in an appropriate manner any breaches that may have been detected.

On the other hand, for the Foundation, the possible sanctions it may face as a result of non-compliance with the legislation in force would be the following¹⁰:

- Dissolution of the legal person.
- Suspension of its activities.
- Closure of their premises and establishments.
- Ineligibility for public subsidies and grants.
- Prohibition to carry out, in the future, the activities in the exercise of which the offence has been committed, favoured, or concealed.
- Judicial intervention to safeguard the rights of workers or creditors.
- Fines.

¹⁰ Criminal Risk Prevention Manual (Page 6)