



**World Trade Center
Barcelona**

VERSION 4.0



World Trade Center Barcelona

Criminal Risk Prevention Plan

WORLD TRADE CENTER BARCELONA, S.A., S.M.E.

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1. INTRODUCTION

Since December 23, 2010, the date the reform of *Organic Law 10/1995, of November 23, of the Criminal Code* (hereinafter, "the **Criminal Code**" or "**CP**"), approved by *Organic Law 5/2010, of June 22*, came into force, legal persons may be subject to criminal liability in the Spanish legal system. The regulation of such criminal liability was subsequently modified by *Organic Law 1/2019, of 20 February, which amends Organic Law 10/1995, of 23 November, of the Criminal Code, in order to transpose European Union Directives in the financial and terrorism fields, and to address international issues*, as well as by *Organic Law 10/2022, of 6 September, on the comprehensive guarantee of sexual freedom*.

Finally, it is necessary to highlight the recent legislative development, Law 2/2023, of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption, whose main purpose is to provide adequate protection against reprisals that may be suffered by individuals who report actions or omissions, through internal information systems (whistleblower channels). Likewise, it is also intended to strengthen the information culture, organisational integrity infrastructures and the promotion of the information or communication culture as a mechanism for preventing and detecting threats to the public interest.

The criminal liability of legal entities regulated in the Criminal Code is of the *vicarious* or transfer type, which means that, although the crime is committed by a natural person, it is the legal entity or company that ultimately bears the responsibility.

However, the Criminal Code itself provides for the possibility that the legal person may be exempted from such liability by adopting, implementing and supervising an organisation and management model that includes the appropriate surveillance and control measures to prevent or significantly reduce the risk of committing offences of the same type as those for which it is held liable.

WORLD TRADE CENTER BARCELONA, S.A., S.M.E. (hereinafter referred to as the "**WTCB**" or "the **Company**"), taking into consideration the above, has developed this Criminal Risk Prevention Plan (hereinafter referred to as the "**Plan**" or the "**CRPP**"), the details of which are set out in this document.

2. OBJECTIVES OF THIS DOCUMENT

This document serves the following specific objectives:

- 1) **To define measures.** To adopt a system for preventing criminal offences based on the prior analysis of the risk map, which is drawn up taking into account the WTCB's activity and organisational structure.
- 2) On the basis of this document, to **implement** in the WTCB a corporate ethical culture of scrupulous respect for criminal legislation, establishing a Plan for the Prevention of Criminal Risks that allows the identification and prevention of the perpetration of certain crimes by the natural persons included within its scope of application.
- 3) To **communicate**. To ensure that people within the scope of application of the Plan are able to access it and are aware of the rights and obligations deriving from it.
- 4) To establish a model for **monitoring** the implementation of the Plan, in order to guarantee proper compliance with it.

3. SCOPE OF APPLICATION

The Plan applies to the following persons, employees or professionals providing services for the WTCB, acting on behalf of the WTCB or in the exercise of employment and/or professional duties within the WTCB. Specifically, the subjective scope of application includes the following persons:

1. Legal representatives
2. Administrators
3. Proxies
4. Executives
5. Middle management
6. Other employees
7. Collaborators

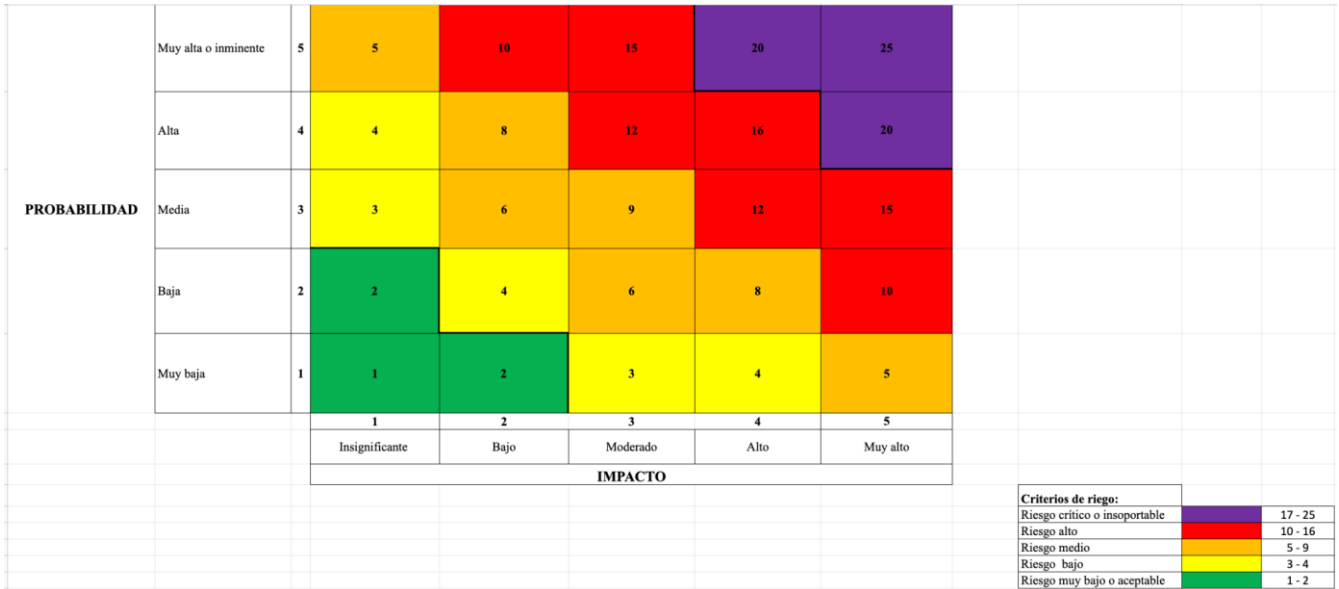
4. IDENTIFIED RISKS

The Criminal Code sets out a closed catalogue of offences for which a legal person or company can be held criminally liable. This catalogue is included below, with offences marked in red which, following the criminal risk analysis carried out previously, could have a real impact on WTCB by virtue of its activity:

	Offences:	Art. Criminal Code:	Risk level (1-25)
1	Illegal trafficking in human organs.	156 bis.7	1-2
2	Offence of degrading treatment.	173.1	3-4
3	Trafficking in human beings.	177 bis.7	1-2
4	Sexual harassment.	184.5	3-4
5	Prostitution/sexual exploitation/corruption of minors.	189 ter	1-2
6	Discovery and disclosure of secrets and computer hacking; Offence of disclosure of images or audio-visual recordings that seriously undermine the personal privacy of a person.	197 quinques	10-16
7	Scams.	251 bis	10-16
8	Frustration of foreclosure.	258 ter	5-9
9	Punishable insolvency.	261 bis	1-2

10	Computer damage.	264 quater	5-6
11	Offences against intellectual and industrial property, the market and consumers; and corruption in business.	288	5-9
12	Money laundering.	302.2	5-9
13	Offences of illegally financing political parties.	304 bis.5	5-6
14	Offences against the Public Treasury and the Social Security.	310 bis	5-9
15	Offences against the rights of foreign nationals.	318 bis.5	5-9
16	Illegal construction, building or development offences.	319.4	1-2
17	Environmental offences.	328	10-16
18	Offences relating to nuclear energy and ionising radiation.	343.3	1-2
19	Offences of risk caused by explosives.	348.3	1-2
20	Public health offences relating to dangerous substances, medicines, doping, food offences and the like.	366	1-2
21	Crimes against public health in the form of drug trafficking.	369 bis	1-2
22	Forgery of currency.	386.5 bis	1-2
23	Misrepresentation in means of payment.	399 bis.	1-2
24	Bribery.	427 bis	10-16
25	Influence peddling.	430	3-4
26	Embezzlement.	435.5	5-9
27	Hate-related offences and their glorification.	510 bis	1-2
28	Terrorism.	580 bis	1-2
29	Smuggling.	2.6 and 3.3. of OL 12/1995	1-2

Risk map¹



5. SPECIFIC MEASURES FOR PREVENTING IDENTIFIED CRIMINAL RISKS

Based on the criminal risks previously identified in the Plan, the specific measures that the WTCB has designed to effectively prevent these risks are set out below.

These measures comprise a set of control mechanisms and general principles of conduct that all persons within the scope of the Plan must respect and comply with, thereby ensuring that in the performance of their duties they do not commit criminal offences that may also entail some form of liability for the WTCB.

5.1. Offence of degrading treatment

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>Inflicting degrading treatment on another person, seriously undermining their moral integrity.</i> ○ <i>Repeatedly committing hostile or humiliating acts against another person, in the context of any employment or administrative relationship and taking advantage of their relationship of superiority, which, without amounting to degrading treatment, constitute serious harassment of the victim.</i> ○ <i>Repeatedly carrying out hostile or humiliating acts which, without amounting to degrading treatment, are intended to prevent the legitimate enjoyment of the dwelling.</i> 	Low (3-4)

¹ See Annex I: Risk map

- All employees must comply with the code of ethics and conduct drawn up by the Company. In addition, the Company undertakes to provide training to ensure that employees are aware of and understand this code.
- All employees will have access to the Company's whistleblowing channel so that they can report any fact or conduct when they believe someone is committing any of the acts described above.

5.2. Sexual harassment

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>Requesting favours of a sexual nature, for oneself or for a third party, within the scope of an employment, teaching, service provision or analogous, continuous or habitual relationship, causing the victim to be in an objective and seriously intimidating, hostile or humiliating situation.</i> 	<p>Low (3-4)</p>

- An equality plan must be in place if required by Law.
- The Company must put in place a procedure to prevent sexual harassment.
- Likewise, all employees may report any fact or conduct of which they are aware or which they consider to involve any of the acts described above, through the Company's whistleblowing channel.

5.3. Discovery and disclosure of secrets and computer hacking; Offence of disclosure of images or audio-visual recordings that seriously undermine the personal privacy of a person.

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>Seizing, without consent, the papers, letters, email messages or any other documents or personal effects of a person, as well as intercepting their telecommunications or using technical devices for listening to, transmitting, recording or reproducing sounds or images, or any other communication signal.</i> ○ <i>Accessing, seizing, using or modifying, to the detriment of a third party and without being authorised, reserved data of a personal or family nature of another person that is recorded in computer, electronic or telematic files or media, or in any other type of public or private file or register.</i> ○ <i>Disclosing or transferring to third parties the data or facts discovered or the images captured referred to in the previous sections, with knowledge of their unlawful origin and without having taken part in their discovery.</i> 	<p>High (10-16)</p>

<ul style="list-style-type: none"> ○ <i>Accessing or facilitating access to another to all or part of an information system or remaining in it against the will of whoever has the legitimate right to exclude access, in violation of the security measures established to prevent this and without being duly authorised.</i> ○ <i>Intercepting non-public transmissions of computer data from, to or within an information system, including electromagnetic emissions thereof, using technical devices or instruments and without being duly authorised.</i> ○ <i>Producing, acquiring for use, importing or otherwise making available to third parties, without being authorised and with the intention of facilitating the commission of any of the acts referred to in the previous points:</i> <ul style="list-style-type: none"> <i>a) a computer program primarily designed or adapted for the purpose of committing such acts; or</i> <i>b) a computer password, access code or similar data allowing access to all or part of an information system.</i> 	
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- **Protection of personal data:** the WTCB shall comply with the provisions set out in Organic Law 3/2018 of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights and Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation).
- **Data protection security measures:** the WTCB shall implement and periodically review the security measures provided for in the data protection regulations indicated in the previous section.
- **Data protection security audit:** the WTCB shall be audited, internally or externally, at least every two years.
- **Roles and duties of staff:** the WTCB shall ensure that its staff is informed and aware of the Staff Roles and Duties document on personal data protection drawn up by the Company. To this end, the WTCB will provide its employees with a copy of this document, after they have signed the corresponding receipt on a tablet, and will keep the updated version of the document on a dedicated WTCB network drive. If necessary, the WTCB will provide its employees with training on personal data protection and will inform them, including via corporate email, of any updates and modifications to the aforementioned document on Staff Roles and Duties.
- **It is expressly forbidden to divulge information and/or the conversations of others:** all persons included within the subjective scope of application of the Plan are hereby informed of their obligation to maintain due secrecy regarding any information and/or conversations with third parties to which they have access during the performance of their duties at the WTCB, as well as of the absolute ban on using devices to intercept telecommunications or to listen to, transmit, record or reproduce sound or images, or any other communication signal, when their purpose is to obtain information and/or conversations with third parties without any legal authorisation whatsoever.
- Any breach of the above must be reported immediately through the internal whistleblowing channel established in this Plan.

✓ The WTCB currently manages its information systems through the entity UTE Gestión WTCB (hereinafter, "UTE"). As a result, the WTCB must ensure that UTE complies with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April, on the protection of personal data and on the free movement of such data and repealing Directive 95/46/EC and with Organic Law 3/2018 of 5 December on the Protection of Personal Data and the guarantee of digital rights.

5.4. Scams and fraud

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>To dispose of, encumber or lease to another, to the detriment of the latter or of a third party, a movable or immovable property, falsely attributing to oneself a power of disposal over it which one lacks, either because one has never had it or because one has already exercised it.</i> ○ <i>To dispose of a movable or immovable thing by concealing the existence of any charge thereon or, having disposed it as free of encumbrances, to encumber it or dispose of it again before the definitive transfer to the acquirer, to the detriment of the latter, or to the detriment of a third party.</i> ○ <i>Executing a simulated contract to the detriment of another.</i> 	<p>High (10-16)</p>

- **Scams:** no person to whom this CRPP applies shall, for profit, perform or promote any act or omission consisting of using deception to mislead another, inducing them to perform any act to their own or another's detriment.
- **Fraud:** no person to whom this CRPP applies shall carry out or promote actions or omissions that violate the law or regulations to the detriment of any person, company or the State.
- The WTCB shall treat any person (customer, supplier, employee or third party in general) with whom it has business and/or employment relations, with respect and in an honest manner in accordance with the principles of good faith, fairness and mutual trust. In this respect, the WTCB shall refrain from granting simulated contracts to the detriment of third parties or from actions aimed at deceiving or inducing others to carry out an act of disposition of their own or another's property.
- WTCB staff will always provide clear and transparent information about the possible charges that the property or office may have, both during a visit to show a WTCB property or office to be leased and in the lease contract itself.
- The WTCB shall provide all those with whom it has dealings, whether customers, suppliers or third parties in general, with information that is truthful, complete, accurate and up-to-date when marketing WTCB products and services, in order to ensure that their opinion is formed correctly.
- To ensure that every contract that WTCB enters into with suppliers and customers contains the declarations, commitments and requirements indicated in the above points, they must first be reviewed and validated by a minimum of **two different people**, who will act, as applicable in each case, in accordance with the internal contracting instructions of WORLD TRADE CENTER BARCELONA, S.A., S.M.E.; in addition, these instructions will be available on the contracting party's profile on the website. The people who will review and validate each contract are the following:

For contracts with clients:

- Property management commercial manager.
- WTCB legal counsel.
- WTCB General Manager.

For contracts with suppliers:

- Property management technical manager.
- WTCB legal counsel.
- WTCB General Manager.

- The WTCB will always use the previously approved model contracts and tender specifications as a basis. Any modification to these to adapt them to a specific case must be approved in accordance with the provisions of the previous point.
- The WTCB shall make and keep books, records and accounting entries that accurately and fairly reflect the transactions and dispositions of its assets, with the primary objective of preventing the disposition of funds outside the WTCB's accounting control.
- **Financial audit:** the WTCB will conduct an annual audit of its accounts.
- The WTCB, through a reputable independent expert, will report its transfer prices with any institution or company of the same group, which will be verified annually through the audited accounts.

5.5. Frustration of foreclosure

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none">○ <i>Submitting to the enforcement authority or official in a judicial or administrative enforcement proceeding, an incomplete or mendacious list of assets or property, thereby delaying, hindering or preventing the satisfaction of the creditor.</i>○ <i>Failure to provide the list of goods or assets referred to in the previous section, when requested to do so.</i>○ <i>Making use of goods seized by a public authority that have been placed in deposit, without being authorised to do so.</i>	Medium (5-9)

- The WTCB shall keep a complete, orderly and up-to-date register of its creditors (identity, address and email address of the creditors), the amount and maturity of the respective claims and the personal or *in rem* guarantees provided in favour of the creditors.
- WTCB shall keep a complete, orderly and up-to-date inventory of its assets and rights, stating their nature, location, identification data and, where applicable, their acquisition value, valuation adjustments and estimated current actual value; it shall also include the encumbrances, liens and charges affecting these assets and rights, stating their nature and identification data.
- The WTCB shall keep for a period of four (4) years, unless the applicable regulations establish a longer period, the annual accounts and, where applicable, the management reports or reports relating to the financial years corresponding to said period, as well as any documents or information relating thereto.
- The WTCB shall act honestly in the management of its assets and rights in the event of an embargo, seizure or enforcement procedure, whether judicial, extrajudicial or administrative, initiated or likely to be initiated, and shall always act in good faith in order to avoid harming its creditors.

- Transactions between institutions or companies in the group to which the WTCB belongs, regardless of the degree of relationship between them, and whenever they entail any obligation for the WTCB, must be validated by a tax, accounting and commercial auditor to ensure that they comply with current legislation.
- The WTCB must be able to provide documentary evidence at any time of any act of disposition in favour of a third party or which generates obligations vis-à-vis a third party, and must keep all the Company's commercial, tax and accounting documentation, regardless of its medium, for the legally stipulated period of time. In the case of acts of disposition or acts giving rise to obligations vis-à-vis group companies, the WTCB must be in possession of the commercial documentation justifying these acts, and this documentation must be validated by an independent auditor.
- The WTCB shall have a system for receiving, registering and processing notifications of seizures or proceedings, either present or imminent, executive or compulsory, whether these are judicial, extrajudicial or administrative. This system is managed by UTE Gestión WTCB.
- The WTCB shall cooperate at all times with the judicial and administrative authorities in the event that enforcement proceedings are initiated; the WTCB shall provide them with a true list and full documentation of the Company's assets and rights, in particular those that may be subject to seizure.

5.6. Computer damage

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>Erasing, damaging, deteriorating, altering, suppressing or making inaccessible, by any means, without authorisation and in a serious manner: computer data, computer programs or electronic documents pertaining to others.</i> ○ <i>Seriously obstructing or interrupting the operation of another's computer system, without authorisation, by any of the conduct listed above; entering or transmitting data; or destroying, damaging, rendering useless, deleting or replacing a computer, telematic or electronic information storage system.</i> ○ <i>Producing, acquiring for one's own use, importing or otherwise making available to a third party, without due authorisation: a computer program, designed or adapted principally for the purpose of committing any of the offences described in the preceding points; or a computer password, access code or similar data enabling access to all or part of an information system.</i> 	Medium (5-9)

- All employees must comply with the WTCB Code of Ethics.
- If there is any doubt or suspicion that the expressly prohibited acts listed above may be taking place, any employee should immediately contact the relevant department or report the facts through the WTCB's whistleblowing channel.

5.7. Offences against intellectual and industrial property, the market and consumers; and corruption in business

Intellectual property and industrial property

Acts constituting a criminal offence:	Risk level:
<p>Intellectual property:</p> <ul style="list-style-type: none"> ○ <i>Reproducing, plagiarising, distributing, publicly communicating or in any other way economically exploiting, in whole or in part, a literary, artistic or scientific work or performance, or its transformation, interpretation or artistic performance posted on any type of support or communicated by any means, without the authorisation of the holders of the corresponding intellectual property rights or their assignees and with the intention of obtaining a direct or indirect economic benefit to the detriment of a third party.</i> ○ <i>In the provision of information society services, actively and non-neutrally facilitating, without being limited to purely technical processing, access to or the location on the Internet of copyrighted works or other subject-matter without the authorisation of the holders of the corresponding rights or their assignees, in particular by offering ordered and classified lists of links to the works and content referred to above, even if these links were initially provided by the recipients of their services, all with the intention of obtaining a direct or indirect economic benefit and to the detriment of third parties.</i> ○ <i>Intentionally exporting or storing copies of the works, productions or performances referred to in the previous sections, including digital copies thereof, without the aforementioned authorisation, when these are intended to be reproduced, distributed or communicated publicly.</i> ○ <i>Intentionally importing such products without due authorisation, when these are intended to be reproduced, distributed or publicly communicated, whether they have a lawful or unlawful origin in their country of origin.</i> ○ <i>Favouring or facilitating the conduct referred to in the first two paragraphs by removing or modifying, without the authorisation of the holders of intellectual property rights or their assignees, any effective technological measures incorporated by the latter for the purpose of preventing or restricting the performance of such conduct.</i> ○ <i>Circumventing or facilitating the circumvention of effective technological measures designed to prevent third parties from having access to a copy of a literary, artistic or scientific work, or to its transformation, interpretation or artistic performance, on any medium or communicated by any means, without the authorisation of the holders of the intellectual property rights or their assignees, and in order to obtain a direct or indirect economic benefit.</i> ○ <i>Manufacturing, importing, circulating or possessing for commercial purposes any means primarily designed, produced, adapted or developed to facilitate the unauthorised removal or neutralisation of any technical device used to protect computer programs or any of the other works, productions or performances in the terms provided for in the first two paragraphs.</i> 	<p>Medium (5-9)</p>

Industrial property:

- *The manufacturing, importing, possessing, using, offering or marketing of objects covered by a patent, utility model, industrial or artistic design or topographic model of a semiconductor product, for industrial or commercial purposes, without the consent of the holder and with knowledge of its registration.*
- *Using or offering to use a process covered by a patent, or possessing, offering, marketing or using a product directly obtained through the patent process, for industrial or commercial purposes, without the consent of the owner and with knowledge of its registration.*
- *Manufacturing, producing or importing products that incorporate a distinctive sign that is identical or confusingly similar to another industrial property right registered under trademark law, for industrial or commercial purposes, without the consent of the holder of said right and with knowledge of its registration.*
- *Offering, distributing, storing or wholesaling products incorporating a distinctive sign that is identical or confusingly similar to another industrial property right registered under trademark law, for industrial or commercial purposes, without the consent of the holder of said right and with knowledge of its registration, when it concerns the same or similar products, services or activities for which the industrial property right is registered.*
- *Offering, distributing or retailing goods, or providing services or carrying out activities, which incorporate a distinctive sign that is identical or confusingly similar to another industrial property right registered under trademark legislation, for industrial or commercial purposes, without the consent of the holder of said right and with knowledge of its registration, when it concerns the same or similar goods, services or activities for which the industrial property right is registered.*
- *Reproducing or imitating a distinctive sign that is identical or confusingly similar to another for use in the commission of the conduct referred to in the previous points.*
- *Selling the goods referred to in the previous paragraphs on an itinerant or occasional basis.*
- *Producing or reproducing, conditioning with a view to production or reproduction, offering for sale, selling or otherwise marketing, exporting or importing, or possessing for any of the aforementioned purposes, propagative or reproductive material of a plant variety protected under national or European Union plant variety rights legislation, for agricultural or commercial purposes, without the consent of the holder of a plant variety right and with knowledge of its registration.*
- *Carrying out any of the acts described in the previous paragraph by using, under the denomination of a protected plant variety, plant propagative or reproductive material which does not belong to that variety.*

<ul style="list-style-type: none"> ○ <i>Intentionally using in the course of trade a legally protected designation of origin or geographical indication representative of a specific quality to distinguish the products covered by them, without being authorised to do so and with knowledge of such protection.</i> ○ <i>Intentionally disclosing an invention that is the subject of a secret patent application, in contravention of the provisions of patent law, insofar as this is detrimental to national defence.</i> 	
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- The WTCB undertakes to comply with the intellectual and industrial property regulations in force at any given time.
- The WTCB shall therefore respect the intellectual and industrial property rights of the WTCB's competitors, customers and suppliers, and other third parties.
- To prevent any infringement of intellectual and industrial property rights, the WTCB shall request the

relevant authorisations and licences from the holders of intellectual or industrial property rights, or their assignees, for the use, promotion and marketing of those trademarks, trade names, utility models and patents that are not owned by the WTCB.

- In the event that the WTCB intends to use the logo, brand or name of a third party, e.g., for inclusion on its websites or commercial documents and presentations, it must obtain the prior written consent of the third party in question.
- The Internet makes an infinite amount of content available to everyone, but this in no way means that this content can be used freely.
- Before using any third-party content subject to intellectual property rights (e.g., photographs, videos, audio, text, drawings, plans, source code, etc.), those persons subject to the scope of application of this Plan must ensure, in advance, that the WTCB is authorised to do so. In case of doubt, the external legal advisor should be consulted on the following issues:

- ✓ Doubts about the permitted uses of certain content.
- ✓ Doubts about the existence and scope of licences and/or assignments of rights to content.

- The WTCB shall prevent the emergence of imitations or any other practices that could lead to confusion in the market regarding products and services protected by the intellectual and industrial property rights of third parties. In this respect, the WTCB prohibits the reproduction, copying, plagiarism, distribution, modification, transfer or communication, in whole or in part, of the products of third parties (natural or legal) without their prior written authorisation. These third parties are not only WTCB's customers and suppliers, but any natural person or entity outside the WTCB, even if they have no contractual relationship with the Company.
- The WTCB strictly prohibits the downloading and/or installation of unauthorised software onto the Company's systems. Any downloading and/or installation of software must be approved in advance by:

- ✓ The General Manager.

Market and consumers

Acts constituting a criminal offence:	Risk level:
○ <i>Taking possession of, by any means, in order to uncover a trade secret, data, written or electronic documents, computer media or other objects relating to it.</i>	Medium (5-9)

- *Disseminating, disclosing or transferring a trade secret when legally or contractually obliged to keep it confidential.*
- *Engaging in any of the above conduct with knowledge of its unlawful origin and without having taken part in its discovery.*
- *Withdrawing raw materials or products of basic necessity from the market with the intention of depriving a sector of the market, of forcing a price change, or of seriously harming consumers.*
- *As a manufacturer or trader, making false allegations or stating untrue characteristics in the offers or advertising of products or services, in such a way as to cause serious and manifest harm to consumers.*
- *As a de facto or de jure administrator of a company issuing securities traded on the securities markets, falsifying the economic-financial information contained in the prospectuses used to issue any financial instruments or the information that the company must publish and disseminate in accordance with stock market legislation on its present and future resources, activities and business, for the purpose of attracting investors or depositors, placing any type of financial asset, or obtaining financing by any means whatsoever.*
- *Billing higher amounts for products or services whose cost or price is measured by automatic devices, by altering or manipulating these, to the detriment of the consumer.*
- *Using violence, intimidation or deception to try to alter the prices that would result from the free competition of products, merchandise, securities or financial instruments, services or any other movable or real estate asset that is subject to contracting.*
- *Disseminating news or rumours, themselves or through the media, on persons or companies, in which they knowingly provide fully or partially false economic data in order to alter or preserve the listed price of a financial security or instrument, obtaining financial profit for themselves or others exceeding 300,000 euros, or causing an identical amount of damage*
- *Using privileged information for insider dealing, carrying out transactions or giving operating orders liable to provide deceitful signs concerning the offer, demand or price of financial securities or instruments, or using that same information, themselves or in collusion with others, assuring themselves a dominant position on the market for such securities or instruments, in order to set their prices at abnormal or artificial levels*
- *Using, either directly or through an intermediary, any information relevant to the price of any kind of securities or instruments traded on any organised, official or recognised market, to which confidential access has been obtained in the course of a professional or corporate activity, or by supplying this to obtain financial profit for themselves or a third party exceeding 600,000 euros, or causing damage of an equal amount.*

<ul style="list-style-type: none"> ○ <i>Providing, without the consent of the service provider and for commercial purposes, intelligible access to a radio or television broadcasting service or to interactive services provided remotely by electronic means, or providing conditional access thereto, considered as an independent service, by manufacturing, importing, distributing, making available by electronic means, selling, renting, or possessing any equipment or software, not authorised in another EU Member State, designed or adapted to enable such access, or by installing, maintaining or replacing such equipment or software.</i> ○ <i>Altering or duplicating, for profit, the identification number of telecommunications equipment, or marketing equipment that has been fraudulently manipulated.</i> ○ <i>Using equipment or software that allows unauthorised access to conditional access services or telecommunication equipment.</i> 	
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ATTENTION: At present, the WTCB does not market products or provide services directly to consumers, i.e.

- ✓ Natural persons acting for purposes which are outside their trade, business, craft or profession.
- ✓ Legal persons and unincorporated entities acting on a non-profit basis outside a trade or business.

However, the following guidelines are contemplated in the event that this situation changes.

- The WTCB undertakes to comply with the regulations governing the rights of consumers and users and related regulations.
- The WTCB shall not engage in deceptive or unfair competitive practices or conduct aimed at altering or agreeing market conditions or obtaining any type of advantage in an illegal manner and, in general, that which negatively affects free competition, such as, for example:
 - A. Carrying out actions whose purpose is to unlawfully discover the secrets of their competitors.
 - B. Sharing territory with competitors, agreeing prices with competitors and generally agreeing anti-competitive pacts.
 - C. Altering prices by disseminating false news or insider information.
 - D. Engaging in practices that cause serious harm to consumers (such as misleading advertising of goods or services; manipulation of measuring devices in order to charge a higher price than the real price or to de-supply the market or a sector; forcing a price alteration).
 - E. Recruiting individuals from WTCB competitors because of the potential information they may possess about these competitors that could be of use to the WTCB.
- In order to ensure that consumers are free to make their wishes known when purchasing services and/or

products from the WTCB, the Company must be certain that the information on all products it makes available to the public is true and accurate and does not in any way mislead consumers.

- The WTCB shall refrain from making false or untrue statements or claims about products or services which, as a result, may cause serious harm to consumers.

Corruption in business

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>Executives, directors, employees or collaborators of a trading company or any other firm who, personally or through an intermediary, receive, request or accept an unfair benefit or advantage of any nature, for themselves or for a third party, as consideration for unduly favouring another in the acquisition or sale of goods or in the hiring of professional services, or in business relations</i> ○ <i>Anyone who, personally or through an intermediary, promises, offers or grants executives, directors, employees or collaborators of a trading company or any other firm an unfair benefit or advantage of any nature, for themselves or for third parties, in order for them to unduly favour them or a third party against others in the acquisition or sale of goods, hiring of services, or in business relations.</i> ○ <i>The previous two points shall be applicable, in the respective cases, to executives, directors, employees or collaborators of a sporting company, whatever its legal status, as well as sportspersons, referees or judges, regarding conduct aimed at deliberately and fraudulently predetermining or altering the result of a match, game or competition of particular economic or sporting importance.</i> <p><i>To this effect, a sporting competition of particular economic importance shall be construed as that in which the majority of participants receive any type of remuneration, compensation or payment for their participation in the activity. A sport competition of particular sporting importance shall be construed as that which appears in the annual sports calendar approved by the corresponding sports federation as an official competition of the highest category in the modality, speciality or discipline in question.</i></p>	<p>Medium (5-9)</p>

<ul style="list-style-type: none"> ○ <i>Corrupting or attempting to corrupt, personally or through an intermediary, an authority or civil servant, for their own benefit or that of a third party, or who attends to requests in that regard, in order for them to act or abstain from acting in relation to the exercising of public functions to obtain or conserve a contract, business or another competitive advantage in the course of international economic activities.</i> 	
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- The WTCB will, at all times, maintain a clear position of zero tolerance towards corruption within the Company. To this end, the WTCB has adopted an anti-corruption policy. In addition, the Company undertakes to carry out training and awareness-raising activities aimed at all personnel, providing them with the knowledge and tools necessary to comply with the aforementioned policy. When deemed necessary, these may also be conducted for suppliers and collaborators of the Company.
- The WTCB shall implement procedures to control economic flows within the Company.
- The WTCB will implement policies and protocols that regulate the giving and receiving of gifts, hospitality, donations and sponsorships, etc. In this regard, the employees undertake to comply at all times with the Code of Ethics and the anti-corruption policy, documents through which the Company regulates these matters.
- The Company's whistleblowing channel will allow anyone to report facts and conduct if they reasonably believe that they are related to any of the facts described in this section.

5.8. Money laundering

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>Acquiring, possessing, using, converting, or transmitting property, knowing that it is derived from criminal activity, whether committed by oneself or by any third person, or carrying out any other act to conceal or disguise its unlawful origin, or to assist the person who has participated in the offence or offences to evade the legal consequences of their actions.</i> ○ <i>Concealing or disguising the true nature, source, location, destination, movement or rights over, or ownership of, property, knowing its criminal origin.</i> 	Medium (5-9)

- The WTCB shall identify and verify the natural or legal persons (including the real owner of the latter) with whom it has, or intends to have, commercial relations; to this end, it shall obtain any reliable document or consult the appropriate sources in order to fulfil this objective, as well as regularly and diligently monitor the commercial relationship.

In this regard, prior to initiating any commercial relationship:

1. The real owner of any client company or supplier shall be identified by requesting a declaration of beneficial ownership.
2. The WTCB shall not enter into any contracts with companies located in countries or territories that:
 - a. Do not have adequate systems for preventing money laundering and terrorism financing;
 - b. Are subject to sanctions, embargoes or similar measures adopted by the European Union, the United Nations or other international organisations;
 - c. Have significant levels of corruption or other criminal activity;
 - d. Facilitate the financing or support of terrorist activities; represent a significant *offshore* financial centre; or
 - e. Are considered tax havens.

✓ The WTCB shall keep a record of those natural or legal persons with whom it has, or intends to have, business relationships that present a risk and shall take measures to ensure reasonable knowledge of these persons and their activity (e.g., requesting additional documentation and information, requesting copies of activity authorisations issued by the competent authorities, etc.). UTE Gestión WTCB is responsible for keeping this record.

- The WTCB will act with due diligence in the event of suspicious transactions (unknown suppliers, absence of documentary support, prices significantly below market prices, requests for payments to accounts located in tax havens, etc.), as well as transactions involving the use of new products or the provision of new services; to this end, a prior analysis of the risk and impact that these transactions and products and services may entail shall be carried out. On the other hand, anyone who becomes aware of facts or operations, even if they are only indications, that may be related to money laundering, must report them in accordance with the provisions of this Plan.
- The WTCB shall specially monitor new business relationships for a reasonable period of time, of at least two months, in order to determine the consistency of the activity and the new products and services. The person responsible for this monitoring is the WTCB's General Manager.
- The WTCB shall ensure that payments, receipts and contracts signed with customers, suppliers and business partners do not arise from or involve the following:
 - A. Countries, territories or jurisdictions that:
 - a. Do not have adequate systems for preventing money laundering and terrorism financing;
 - b. Are subject to sanctions, embargoes or similar measures adopted by the European Union, the United Nations or other international organisations;
 - c. Have significant levels of corruption or other criminal activity;
 - d. Facilitate the financing or support of terrorism activities; have a significant offshore financial sector (*offshore* centres); or
 - e. Are considered tax havens.
 - B. Cash payments for transactions, in which one of the parties involved acts as a trader or professional, with an amount equal to or greater than **2,500 euros** or its equivalent in foreign currency. For the purpose of calculating this limit, the amounts of all transactions or payments

into which the supply of goods or services may have been split shall be added together.

For these purposes, the following means of payment shall be considered "cash":

- Domestic or foreign paper money and coins.
- Bearer cheques in any currency.
- Any other physical means, including electronic means, designed to be used as bearer payment.

C. Failure to prove the identity of the person making the payment.

5.9. Offences of illegally financing political parties

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>Receiving donations or contributions aimed at a political party, federation, coalition or group of electors in violation of Article 5.1 of Organic Act 8/2007, of 4 July, on the financing of political parties</i> 	Medium (5-9)

- The WTCB shall not receive or make any donation or financial contribution to a political party, federation, coalition or group of electors, in view of the absolute prohibition established by Article 5.1.c) of Organic Law 8/2007, of 4 July, on the financing of political parties.
- The above prohibition includes the fact that the WTCB, directly or indirectly, effectively bears the cost involved in the acquisition of goods, works or services or any other expenses generated by the activity of a political party, federation, coalition or group of electors.
- The WTCB's General Manager shall check that no payments falling under the above paragraphs are made, and any payments that do contravene the prohibition set out in this paragraph shall be rejected.
- All employees shall have access to WTCB's whistleblowing channel to report any facts or conduct if they reasonably believe someone is committing any of the expressly prohibited acts described above.

5.10. Offences against the Public Treasury and the Social Security

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>By deed or omission, defrauding the Public Treasury, that of the Autonomous Communities, special provinces or local authorities, by avoiding payment of taxes, of sums withheld or those that should be withheld or deposits on account of remunerations in species or unduly obtaining reimbursements or taking advantage of tax rebates, as long as the sum of the quota defrauded, the amount not deposited of withholdings or deposits to account or reimbursements or tax benefit unduly obtained or taken advantage of exceeds one hundred and twenty thousand euros.</i> ○ <i>Engaging in the conduct referred to in the preceding paragraph against the Public Treasury of the European Union, provided that the amount defrauded exceeds four thousand euros within a period of one calendar year.</i> ○ <i>By deed or omission defrauding the general budget of the European Union or others administered by it, in an amount exceeding fifty thousand euros, avoiding, outside the cases foreseen in Section 3 of Article 305, payment of the sums that must be deposited, or putting the funds obtained to a different use to that intended or obtaining funds falsifying the conditions required to obtain them or concealing those which would have impeded obtaining them.</i> ○ <i>By deed or omission, defrauding the Social Security Treasury, avoiding payment of quotas and joint collection items, unduly obtaining reimbursement thereof or unduly taking advantage of deductions for any item, as long as the sum of the quotas defrauded or of the undue reimbursements or deductions exceeds fifty thousand euros.</i> ○ <i>Obtaining, for themselves or for others, the enjoyment of Social Security benefits, the undue extension thereof or facilitating others the securing thereof, by means of an error induced by simulating or misrepresenting the fact or by deliberately hiding the facts whereof they had a duty to inform, thereby harming the Public Administration.</i> ○ <i>Obtaining subsidies or aid from the Public Administrations amounting to more than one hundred and twenty thousand euros by misrepresenting the conditions required for these to be granted, or concealing those that would have prevented such granting.</i> ○ <i>Carrying out an activity financed in whole or in part with public funds, applying them in an amount exceeding one hundred and twenty thousand euros to purposes other than those for which the subsidy or aid was granted.</i> ○ <i>Being obliged by tax law to keep corporate accounts, books or tax records: (a) failing absolutely to comply with this obligation under the direct assessment of the tax bases regime; (b) keeping different accounts which, related to the same activity and financial year, conceal or simulate the true situation of the business; (c) not having recorded businesses, acts, operations or economic transactions in general, in the obligatory books, or recording these with figures different to the true ones; and (d) making fictitious accounting entries in the obligatory books.</i> 	<p>Medium (5-9)</p>

The WTCB's membership of a corporate group may entail the allocation of costs, purchases, obligations, and so forth with other companies of the same group. Such linked transactions may involve non-market pricing. The existence of these prices may lead to the commission of offences and/or crimes in the field of taxation or Social Security. In this regard, the specific rules and measures set out in this section are aimed at avoiding non-compliance with any legal obligations in this respect.

- The WTCB shall ensure strict compliance with applicable accounting, tax and social security regulations. In the event of a conflict in the interpretation of the aforementioned regulations, this must always be in favour of the Public Treasury and the Social Security authorities.
- The WTCB shall seek the advice of external tax and social security professionals and experts, as well as carry out both internal and external audits on a regular basis.
- The WTCB shall ensure that any action it takes in tax or Social Security matters reflects a true and fair view of the company and shall diligently comply with the duties of document safekeeping and custody related to such matters for the periods legally provided for in the applicable regulations.
- The WTCB shall obtain certificates from its suppliers proving that they are up to date with their tax and Social Security obligations.
- The WTCB shall comply with the obligation to keep business accounts, books and tax records, and the existence of accounts other than the actual accounts is prohibited. The falsification of such books, records and accounts and the making of false, misleading, incomplete, inaccurate or fictitious notes or entries in such books, records and accounts is prohibited.
- The WTCB must be able to justify and document any commercial operation carried out through contracts, invoices, orders, delivery notes, and so on. To this end, the WTCB must exhaustively control all transactions carried out by means of a record including the following aspects:
 - A. Commissions, services, consultancy fees, expenses for gifts, meals, travel and entertainment, as well as expenses for promotional activities.
 - B. Clear reference to the nature of each expense, identifying the recipients and/or participants, the authorisations received for the expense and the corresponding approvals.

✓ The Company will annually contract an external auditing company to verify, in particular, all issues related to the Treasury and Social Security.

✓ The WTCB shall at all times have an independent professional's report validating the transfer prices between related companies.

5.11. Offences against the rights of foreign nationals

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>Intentionally helping another person who is not a citizen of an EU Member State to enter into Spanish territory or to transit through said territory in a manner that violates the laws on the entry and transit of aliens.</i> ○ <i>Intentionally assisting, for financial gain, a person who is not a citizen of an EU Member State to remain in Spain, in a manner that violates the laws on the residency of aliens.</i> 	Medium (5-9)

- Under no circumstances shall persons subject to the scope of application of the Plan assist persons who do not meet the necessary legal requirements to enter or transit through Spanish territory.
- In the event of discovering non-Spanish nationals attempting to enter or transit through Spanish territory without being authorised to do so, this should immediately be reported to the State Security Forces and Corps.

✓ For the purposes of this Plan, the WTCB must be able to require guarantees from its collaborators and subcontractors that the persons under their control meet the legal requirements to work in Spain (such as, for example, including clauses in the contracts establishing the possibility that the WTCB may require a list of the persons providing services to the Company and copies of the national identity card or foreigner's identity card of these persons from its collaborators and subcontractors).

5.12. Environmental offences

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>Breaking the laws or other provisions of a general nature that protect the environment, directly or indirectly causing or making emissions, spillages, radiation, extractions or excavations, earthing, noises, vibrations, injections or deposits, in the atmosphere, the ground, the subsoil or the surface water, groundwater or seawater, including the high seas, even those affecting cross border spaces, as well as water abstractions that, by themselves or in conjunction with others, cause or may cause significant damage to the quality of the air, soil, water, or to animals or plants.</i> ○ <i>Breaching the laws or other general provisions, collecting, transporting, exploiting, transforming, eliminating or recycling waste, or not sufficiently controlling or monitoring such activities, in a manner that causes or may cause significant damage to the quality of the air, soil, water, or to animals or plants, death or serious injury to persons, or that may seriously damage the balance of the natural systems.</i> ○ <i>Outside the case outlined in the preceding paragraph, transporting a non-negligible quantity of waste, both in the case of one and various transportations that appear to be connected, in any of the cases outlined in European Union Law on the transport of waste.</i> 	<p>High (10-16)</p>

- The WTCB is committed to complying with the environmental regulations that apply to it, and ensuring that its suppliers also comply with those regulations:
 - A. Avoid making emissions, discharges, radiations, extractions or excavations, earthing, noise, vibrations, injections or deposits into the atmosphere, soil, subsoil or surface water, groundwater or seawater, as well as water abstractions that may seriously damage the balance of natural systems, in contravention of laws or other general provisions protecting the environment.
 - B. Avoid establishing deposits or dumps for solid or liquid wastes or residues that are toxic or hazardous and may seriously harm the balance of natural systems or human health.

- C. Do not operate installations in which a dangerous activity is carried out or in which dangerous substances or preparations are stored or used and which cause or are likely to cause death or serious injury to persons, or substantial damage to air quality, soil quality or water quality, or to animals or plants, in contravention of laws or other provisions of a general nature.
 - D. Ensure that the life, safety and health of persons, and the quality of air, soil or water, or animals or plants, are not seriously endangered.
- Should the WTCB authorise a supplier to subcontract part of the scope of their services to third parties, it shall contractually bind the supplier and its subcontractors to comply with the obligations, commitments and requirements set out above.
 - The WTCB shall require suppliers and subcontractors to strictly comply with the applicable environmental regulations in force. Within the procurement regulations, there is a specific clause on environmental matters that will also be implemented in minor contracts.
 - The WTCB contractually reserves the right to audit its suppliers at any time, either directly or through authorised third parties, in order to verify that they comply with the commitments and requirements set out in the three preceding points.
 - To ensure that all contracts that the WTCB enters into with suppliers and, if applicable, customers contain the declarations, commitments and requirements indicated in the previous points, they must be reviewed and validated beforehand by at least **two** different **people** , who will act, as applicable in each case, in accordance with WORLD TRADE CENTER BARCELONA, S.A., S.M.E.'s internal contracting instructions. The persons who will review and validate each contract are as follows:

For contracts with clients:

- Property management commercial manager.
- WTCB legal counsel.
- WTCB General Manager.

For contracts with suppliers:

- Property management technical manager.
- WTCB legal counsel.
- WTCB General Manager.

5.13. Bribery

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>Being a public authority or civil servant, juror, arbitrator, mediator, expert, court-appointed administrator or auditor, insolvency administrator or any person involved in the exercise of a public function and acting for their own benefit or that of a third party: receiving or requesting, by themselves or through an intermediary, a gift, favour or retribution of any kind or accepting an offer or promise to carry out an act in the exercise of their position that is contrary to the duties inherent to this position or to not carry out or unreasonably delay an act that they should be undertaking.</i> ○ <i>Being a public authority or civil servant, juror, arbitrator, mediator, expert, court-appointed administrator or auditor, insolvency administrator or any person involved in the exercise of a public function and acting for their own benefit or that of a third party: receiving or requesting, by themselves or through an intermediary, a gift, favour or payment of any kind or accepting an offer or promise to carry out an act inherent to their position.</i> ○ <i>Being a public authority or civil servant, juror, arbitrator, mediator, expert, court-appointed administrator or auditor, insolvency administrator or any person involved in the exercise of a public function and acting for their own benefit or that of a third party: accepting, either by themselves or through an intermediary, a gift or present offered to them in consideration of their position or function.</i> ○ <i>Offering or giving a gift or any other kind of consideration to a public authority, civil servant or person involved in the exercise of a public function to perform an act contrary to the duties inherent to their position or an act inherent to that position, so that they do not perform or delay an act that they should perform, or in consideration of their position or function.</i> 	<p>High (10-16)</p>

- The WTCB prohibits the direct or indirect offering or giving of gifts or other unjustified benefits to public officials or any person who exercises public functions, whether at the local, national, EU or international level, whether in the form of a payment of money or any other benefit, even if there is no intention of obtaining a more advantageous or favourable position vis-à-vis third parties or the authorities (e.g., obtaining a favourable administrative decision).
- The WTCB shall maintain a system of books, accounts and records that accurately reflects all transactions and dispositions of cash.

5.14. Influence peddling

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>A civil servant or authority who influences another public officer or authority, availing themselves of the powers of their office or any other situation arising from their personal or hierarchical relationship with the latter, or with any other officer or authority to attain a resolution that may directly or indirectly generate a financial benefit for themselves or a third party.</i> ○ <i>A private individual who influences a public official or authority by taking advantage of any situation arising from their personal relationship with them or with another public officer or authority to obtain a resolution that may directly or indirectly generate a financial benefit for them or for a third party</i> ○ <i>Those who, offering to behave in the manner described in the two preceding Articles, request handouts, presents or any other remuneration from third parties, or accept offers or promises</i> 	<p>Low (3-4)</p>

- The WTCB undertakes not to offer public officials or authorities, either itself or through a third party, advantages that exceed what is considered customary in society.
- Along these lines, the marketing of products or services to customers who are authorities or civil servants shall not be offered on terms more advantageous than those prevailing in the market.

5.15. Embezzlement

Acts constituting a criminal offence:	Risk level:
<ul style="list-style-type: none"> ○ <i>An authority or civil servant who, having powers to administer public assets, infringes these by exceeding them and, in this way, causes damage to the administered assets.</i> ○ <i>An authority or civil servant who appropriates for themselves or for a third party public assets that they have received in deposit, commission, or custody, or that have been entrusted to them by virtue of any other deed that produces the obligation to hand them over or return them, or denies having received them.</i> ○ <i>An authority or civil servant who, in a manner likely to cause financial harm to the public body to which they are answerable, falsifies their accounts, the documents that should reflect their financial situation or the information contained therein.</i> ○ <i>An authority or civil servant who, in a way that is likely to cause financial harm to the public body to which they are answerable, provides third parties with false information relating to the financial situation of the public body or any of the documents or information referred to in the previous point.</i> 	<p>Low (3-4)</p>

- The WTCB shall assess and be particularly cautious of situations that may involve the commission of the aforementioned expressly prohibited acts, especially with regard to those persons who, by virtue of their position or functions within the WTCB, are responsible for managing public resources or who are otherwise entrusted with public funds or assets, in respect of which they have a high degree of duty of care.

6. SUPERVISORY BODY FOR THE PREVENTION OF CRIMINAL RISKS

6.1. Designation and composition

The WTCB, by express agreement of its governing body, has appointed a body with autonomous powers as well as independence of initiative and control to supervise the effectiveness of this Plan (hereinafter referred to as "the **Control Body for the Prevention of Criminal Risks**"). Furthermore, to comply with the provisions of Law 2/2023 of 20 February on the protection of persons who report regulatory infringements and the fight against corruption, the WTCB has also appointed a **System Manager** who is responsible for managing the internal reporting system (whistleblowing channel).

At the time of drafting the Plan, both bodies are single-person entities, the responsibility for which lies with the same natural person, namely the WTCB's General Manager. For decision-making purposes, the WTCB's General Manager may seek the opinion and support of any internal or external advisor.

6.2. Functions

The Control Body for the Prevention of Criminal Risks and/or the System Manager is entrusted with the following specific functions:

- 1) **To have a Criminal Risk Map in place:** to have the WTCB's criminal risks identified on a permanent basis.
- 2) **To have a Criminal Risk Prevention Plan in place:** to design, supervise and review the operation of specific measures aimed at preventing such criminal risks.
- 3) **Dissemination:**
 - a) to communicate the Criminal Risk Prevention Plan to all persons within its subjective scope.
 - b) Training related to the Criminal Risk Prevention Plan.
- 4) **Disciplinary regime:** to promote and supervise the application of the disciplinary regime foreseen in the Plan.
- 5) **Internal reporting system (Whistleblowing Channel):** to deal with the internal reporting channel included in the Plan, in accordance with the provisions of the Plan.
- 6) **Periodic review** of the Plan in accordance with its provisions.
- 7) **Annual auditing** of the application of the criminal risk prevention measures contained in this Plan.
- 8) **To immediately inform the WTCB's governing body** of any deviation from the Plan and all cases of criminal risk detected at the WTCB.
- 9) **To deal with queries and requests** from WTCB's governing body in relation to the Plan.

7. DISCIPLINARY REGIME

7.1. Staff with an employment relationship

Failure to comply with any of the obligations established in the Plan, when committed by a person falling within its scope of application who maintains an employment relationship with the WTCB regulated by Royal Legislative Decree 2/2015, of 23 October, approving the revised text of the Workers' Statute, shall be sanctioned in accordance with the scale of offences and penalties established in the legal provisions or in the collective bargaining agreement applicable at any given time.

7.2. Staff with a special senior management employment relationship

Failure to comply with any of the obligations established in the Plan, when committed by a person within its scope of application who has a special senior management employment relationship with the WTCB, regulated by Royal Decree 1382/1985, of 1 August, which regulates the special employment relationship for senior management personnel, will be sanctioned in accordance with the terms agreed by contract or, where applicable, in accordance with the applicable legal provisions.

7.3. Staff with a commercial relationship

Failure to comply with any of the obligations established in the Plan, when committed by a person within the scope of the Plan who has a commercial relationship with WTCB, will result in the immediate termination of the contract entered into with that person, and the WTCB reserves the right to claim any damages that may be applicable.

7.4. Aspects common to all cases

In all of the above cases, when the non-compliance detected constitutes a criminal offence, the WTCB will also proceed to file the corresponding report with the competent authority, court or tribunal.

8. INTERNAL REPORTING SYSTEM (INTERNAL WHISTLEBLOWING CHANNEL)

8.1. Objective and parties involved

This channel is implemented in order to comply with the requirement of the Criminal Code in terms of organisational and management models for the prevention of crime. Furthermore, with regard to Data Protection, Article 24 of Organic Law 3/2018, of 5 December, on the Protection of Personal Data and the Guarantee of Digital Rights (hereinafter LOPDGDD, after its name in Spanish), provides for the creation of this type of internal information system. In relation to the same article of the LOPDGDD, this whistleblowing channel is established in compliance with the regulatory requirements set out in Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption.

The WTCB has established this whistleblowing procedure (Internal Reporting System) to provide employees with a channel through which they can report any behaviour, act, omission, or fact, which may be either a criminal offence or contrary to WTCB's internal regulations, and which may be likely to cause, directly or indirectly, financial, property, image or any other legal harm to the WTCB.

Employees shall be informed in advance of the existence and purpose of the internal whistleblowing channel, how it works, confidentiality guarantee with regard to a whistleblower's data, and the guarantee of informing the alleged offender about the whistleblowing report.

In the event that any employee, officer, director, manager, customer, supplier or any other person working on behalf of the WTCB or doing business with the WTCB, as well as any third party, has reasonable grounds to believe that a crime or malpractice is being committed at the WTCB or on its behalf, they must immediately inform the Control Body for the Prevention of Criminal Risks and the System Manager by sending an email to CANALDENUNCIAS@WTCBARCELONA.ES. Only those who carry out internal control functions may have access to the data contained in this system; however, communication to third parties is lawful when disciplinary measures are to be taken or legal proceedings are being processed. In this respect, the WTCB has delegated the management of the internal information system to a third party in order to guarantee maximum confidentiality in the process.

In the event that the whistleblower has participated in the alleged offence, it is noted that there are mitigating effects for confession, if this is prior to the discovery of the offence, as well as, at any time, if an attempt is made to lessen the effects of the offence.

The anonymity of the whistleblower is guaranteed, as is the non-retaliation and non-punishment of the whistleblower, if they have not participated in the alleged offence.

It is guaranteed that all information will be treated confidentially in order to protect the right to honour, the presumption of innocence, and the right to defence of the people involved.

Without prejudice to the foregoing, the details of the whistleblower and of the other parties involved will be made available to the Courts or Tribunals, the Public Prosecutor's Office, the State Security Forces and Corps and other competent authorities when necessary for the processing of any legal proceedings that may arise as a result of the investigations carried out as a result of the complaints made.

8.2. Content of the allegations

The WTCB's internal whistleblowing channel guarantees that the identity of the whistleblower will be treated confidentially and in accordance with the regulations in force on personal data protection at all stages of the process and will not be disclosed to third parties, nor to the person accused, nor to the managers of the employee. The allegation may be made anonymously or using the whistleblower's name.

The details of the person lodging the report must be kept in the reporting system only for the time necessary to decide whether an investigation should be initiated. In any case, the data must be deleted three months after it has been entered, unless it is to be used as evidence of how the prevention model works or no investigation has yet been initiated. Allegations that are not followed up may only be retained in anonymised form, without the application of the blocking obligation.

Allegations submitted to the Control Body for the Prevention of Criminal Risks shall provide all the necessary elements to enable the substantiation of their merits and, as far as possible, be supported by the documentary evidence on which they are based.

All allegations will be dealt with in an appropriate manner and it will be ensured that the person making the allegation does not suffer any form of reprisal; any action taken in this regard is punishable.

Those individuals who, with knowledge of their falsehood or reckless disregard for the truth, allege facts which, if true, would constitute a criminal offence, shall be liable to punishment.

8.3 Verification of the alleged facts

Actions aimed at verifying the reported facts shall be carried out by the Control Body for the Prevention of Criminal Risks, as well as by the System Manager (who may be the same person) with the support and collaboration of the rest of the WTCB's departments and/or business units to carry out the investigation and processing of the complaint, performing exhaustive analyses to verify the veracity of the possible non-compliance.

Only those employees who are strictly necessary will be involved in the clarification of the facts that are the subject of the allegation. The Control Body for the Prevention of Criminal Risks and/or the System Manager may request the support and/or collaboration of the WTCB's departments and units to investigate and process the allegations received. It may also be assisted by or outsource part(s) to specific investigation or analysis agencies.

In the event that the allegation proves to be well-founded, the Control Body for the Prevention of Criminal Risks and/or the System Manager shall define an intervention and action plan, and the WTCB shall adopt the appropriate disciplinary measures and any other measures deemed necessary for the proper continuity of the WTCB's activity.

The investigation procedure will be confidential and secret with regard to anyone who is not a party to the procedure.

The Control Body for the Prevention of Criminal Risks and/or the System Manager shall periodically report to the WTCB's governing body on the complaints received and the outcome of the investigation activities.

The procedure for handling information received through the whistleblowing channel shall be as follows:

- ✓ Acknowledgement of receipt: upon receiving a report of a possible incident through the whistleblowing channel, the Control Body and/or the System Manager must acknowledge receipt within a maximum period of three working days. In this acknowledgement of receipt communication, the whistleblower will also be informed of the collection and processing of their personal data and, in the event that the information received is insufficient, a request will be made for it to be supplemented.
- ✓ Opening of the file: when all the information has been received and after acknowledging receipt, the Control Body and/or the System Manager shall open the corresponding file. In the event that several reports are received concerning the same event, the files shall be accumulated.
- ✓ Preliminary analysis and decision: the Control Body and/or the System Manager must carry out a preliminary analysis to assess whether the communication received may constitute a legal infringement or an infringement of internal regulations with criminal implications. Following this examination, the Control Body and/or the System Manager will make one of the following decisions by means of a reasoned report:
 1. Inadmission of the communication received and closing of the file when there are no infringements of the WTCB's internal regulations on compliance and which have criminal implications or when there are no violations of the legislation with criminal implications. The whistleblower shall be informed of this decision.
 2. Admission of the communication and closing of the file when the content is irrelevant, insufficient or the facts are implausible. The whistleblower shall be informed of this decision.
 3. Admission of the communication and initiation of the investigation file.
- ✓ Taking additional measures: if the Control Body and/or the System Manager deems it appropriate, additional measures will be taken if the file is admitted, such as, for example, reporting the facts to the administrative or judicial authorities; organising training sessions and internal dissemination actions to prevent future incidents; proposing new prevention measures.
- ✓ Planning: the Control Body and/or the System Manager will plan the investigation by identifying the regulations, legislation or policies affected, as well as the risks that may arise; identifying all relevant information and documents that need to be reviewed; proposing the adoption of precautionary

measures with respect to the parties under investigation; preparing a script of the investigation procedure, including interviews and relevant questions, identification of witnesses, and so forth; and including in the file any information that may be of interest on the party or parties under investigation.

- ✓ Communication to the parties under investigation: within a period not exceeding 15 working days after receipt of the allegation, the Control Body and/or the System Manager shall communicate to the parties under investigation the facts attributed to them and the various events that may occur during the investigation. The identity of the whistleblower may never be revealed.

- ✓ Investigation process: all the necessary steps must be taken to clarify the facts, determining the corrective measures to be adopted. The file must include all the documentation gathered during the investigation process, including the interviews carried out, where notes must be taken and a report signed by the investigator and the person under investigation must be drawn up.

- ✓ Final report: once the investigation process has been fully completed, the Control Body and/or the System Manager must draw up a report of their conclusions that must contain the following:
 1. Identification of the parties involved, nature of the facts, date, place, events that occurred and legal precepts or internal regulations infringed or endangered.
 2. Identification of the investigator and working team.
 3. List of relevant facts gathered in the course of the investigation procedure.
 4. A conclusion and assessment of the facts, proposing either a) continuation of the procedure if the commission of an infringement has been evidenced, or b) a proposal to close the procedure if the facts do not constitute an infringement.
 5. If the report concludes with a proposal for continuation, the recommended measures to be adopted and the sanctions against the responsible parties must be included.

- ✓ Hearing: once the final report has been completed, the parties under investigation will be given a hearing so that within five working days they may present written statements in their defence.

- ✓ Sanctions and extraordinary measures: sanctions will be imposed in accordance with the provisions of this Plan. Other measures may also be taken, such as: reporting the facts to the administrative or judicial authorities; organising internal training sessions and dissemination actions to prevent future incidents, or proposing new prevention measures.

- ✓ Communication: the decisions reached in the procedure shall be immediately communicated to the persons under investigation, as well as to their managers.

9. PERIODIC REVIEW OF THE PLAN

The Control Body for the Prevention of Criminal Risks must review the effectiveness of the Plan at least once a year, independently of the periodic audits carried out to verify the implementation of the Plan's risk prevention measures. This review shall be carried out on an extraordinary basis whenever any of the following circumstances occur:

- Changes in the activity or financial situation of the WTCB that lead to the emergence, aggravation, mitigation or disappearance of criminal risks.
- Detection of criminal risks not covered by the Plan that require urgent preventive measures.
- Amendments to the Criminal Code or other applicable regulations that require changes to the Plan.

In any case, the performance of an extraordinary review initiates the one-year period referred to in the first paragraph of this section.

Reviews of the Plan may be carried out by external professionals who are specialists in the field, who will act under the coordination of the Control Body for the Prevention of Criminal Risks.

Any review of the Plan **must culminate in the drafting of a report**, which must issue an opinion on the adequacy of the Plan and its compliance with the provisions of the Criminal Code, identifying its deficiencies and proposing the necessary corrective or complementary measures. It shall also include the data, facts and observations on which the opinions reached and the recommendations proposed are based.

The review reports will be analysed by the Control Body for the Prevention of Criminal Risks, which will forward the conclusions to the WTCB's governing body.

10. ENTRY INTO FORCE AND DISSEMINATION

This Plan will enter into force on 13 September, 2023.

The Control Body for the Prevention of Criminal Risks will carry out the following actions aimed at disseminating and raising awareness of the Plan:

- Send a communication to all persons within the subjective scope of application of the Plan, informing them of its entry into force. Such communication shall preferably be made by email and shall be accompanied by a copy of the Plan.
- The same action indicated in the previous point shall be carried out each time the Plan is updated.
- Deliver a copy of the Plan to each person within its subjective scope of application, keeping the corresponding signed receipt.
- Maintain a copy of the Plan permanently updated and accessible through a dedicated WTCB network drive.
- Conduct an annual face-to-face training session on the Plan, aimed at all persons within its scope of application. The Control Body for the Prevention of Criminal Risks shall keep a record of attendance at such training sessions, duly signed by each attendee.

Annexes

Annex I: Risk map

	DELITOS	ARTÍCULOS	ANTECEDENTES	PROBABILIDAD	IMPACTO	NIVEL DEL RIESGO	CALIFICACIÓN
1	Tráfico ilegal de órganos humanos.	156 bis.7 CP	-	Muy baja	Bajo	2	2
2	Delito de trato degradante.	173.1 CP	-	Baja	Bajo	4	4
3	Trata de seres humanos.	177 bis.7 CP	-	Muy baja	Bajo	2	2
4	Delito de acoso sexual.	184.5 CP	-	Baja	Bajo	4	4
5	Prostitución / explotación sexual / corrupción de menores.	189 CP	-	Muy baja	Insignificante	1	1
6	Descubrimiento y revelación de secretos y allanamiento informático; Delito de divulgación de imágenes o grabaciones audiovisuales que menoscabe gravemente la intimidad personal de una persona.	197 quinquies CP	-	Alta	Alto	16	16
7	Estafa.	251 bis CP	-	Alta	Alto	16	16
8	Frustración de la ejecución.	258 ter CP	-	Media	Moderado	9	9
9	Involucros punitivos.	261 bis CP	-	Muy baja	Insignificante	1	1
10	Daños informáticos.	264 quater CP	-	Media	Bajo	6	6
11	Delitos contra la propiedad intelectual e industrial, el mercado y los consumidores.	288 CP	-	Media	Moderado	9	9
12	Blanqueo de capitales.	302.2 CP	-	Media	Moderado	9	9
13	Delitos de financiación ilegal de los partidos políticos.	304 bis.5 CP	-	Baja	Moderado	6	6
14	Delitos contra la Hacienda Pública y contra la Seguridad Social.	310 bis CP	-	Media	Moderado	9	9
15	Delito contra los derechos de los ciudadanos extranjeros.	318 bis.5 CP	-	Media	Moderado	9	9
16	Delitos de urbanización, construcción o edificación no autorizadas.	319.4 CP	-	Muy baja	Bajo	2	2
17	Delitos contra los recursos naturales y el medio ambiente.	328 CP	-	Alta	Alto	16	16
18	Delitos relativos a las radiaciones ionizantes.	343.3 CP	-	Muy baja	Bajo	2	2
19	Delitos de riesgos provocados por explosivos y otros agentes.	348.3 CP	-	Muy baja	Bajo	2	2
20	Delitos contra la salud pública.	348 CP	-	Muy baja	Bajo	2	2
21	Delitos contra la salud pública en la modalidad de tráfico de drogas.	369 bis CP	-	Muy baja	Bajo	2	2
22	Falsificación de moneda.	386.5 CP	-	Muy baja	Bajo	2	2
23	Falsificación de tarjeta de crédito y débito y cheques de viaje.	399 bis CP	-	Muy baja	Bajo	2	2
24	Cohecho.	427 bis CP	-	Alta	Alto	16	16
25	Tráfico de influencias.	430 CP	-	Baja	Bajo	4	4
26	Delito de malversación.	435.5 CP	-	Media	Moderado	9	9
27	Delito de odio y estereotipo.	510 bis CP	-	Muy baja	Bajo	2	2
28	Delito de terrorismo.	580 bis CP	-	Muy baja	Bajo	2	2
29	Delito de contrabando.	2.4. y 3.3. LO 12/1995, de 12 de diciembre, de regulación del contrabando, modificada por la LO 6/2011.	-	Muy baja	Bajo	2	2

Annex II: Proposed items to be included in the minutes of the governing body on the approval of the plan

- *The Criminal Risk Prevention Plan of WORLD TRADE CENTER BARCELONA S.A. is hereby approved in its version 4.0, with its entry into force on 13 September 2023.*
- *The creation of the System Manager position, responsible for managing the internal reporting system (Whistleblowing channel), has been implemented in order to comply with Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption.*
- *Procedures and measures will be developed to mitigate those inherent risks considered to be of a high level, in order to lower their residual risk to a low or medium level.*