



CRIMINAL COMPLIANCE DIRECTIVE

haizea
windgroup

INDEX

INDEX	2
1. INTRODUCTION.....	3
2. AIM	3
3. BOARD OF DIRECTORS' LEADERSHIP COMMITMENT	3
4. PRINCIPLES GOVERNING THE PROCEDURE.....	4
5. PROHIBITIONS AGAINST NON-COMPLIANCE	4
6. COMPLIANCE COMMITTEE (CCN).....	4
7. REPORTING SUSPICIOUS BEHAVIOR AND ITS CONSEQUENCES	5
8. TRAINING AND DISSEMINATION.....	6
9. UPDATES AND CONTINUOUS IMPROVEMENTS	6

1. INTRODUCTION

This Criminal Compliance Directive (hereinafter “Directive”) develops the Criminal Compliance Policy approved by the Board of Directors of Haizea Wind Group (hereinafter “HWG”). Its purpose is to specify the mechanisms, responsibilities, and procedures that guarantee the correct implementation and operation of the Criminal Compliance Management System (hereinafter “CCMMS”), reinforcing the culture of compliance and prevention of criminal risks within the organization.

2. AIM

The primary objective of this Directive is to establish a framework that promotes a culture based on integrity, transparency, ethics, and respect for the law, expressly prohibiting any criminal act.

The aim is to prevent, detect and manage criminal risks early, minimizing HWG's exposure to potential criminal liabilities.

To this end, specific guidelines are established for:

- Ensure the leadership of the Board of Directors in the implementation of the CCMMS.
- Define criminal risk management and applicable prohibitions.
- Regulate the operation of the Compliance Committee (hereinafter “CCN”).
- Establish mechanisms for communication, training, and consequences for non-compliance.
- Ensure the continuous improvement of HWG.

3. BOARD OF DIRECTORS' LEADERSHIP COMMITMENT

The HWG Board of Directors assumes a leadership commitment in the CCMMS, expressing its unequivocal commitment to a culture of compliance, and undertakes, among others, the following commitments:

- Promotion of legality and ethics: The actions of all members of the HWG Board of Directors are, and will always be, in accordance with the legal system in general, and with criminal law in particular, promoting an appropriate culture of compliance within the organization.
- Adoption and continuous improvement: A suitable CCMMS is adopted, implemented, maintained and continuously improved to prevent and detect crimes or to significantly reduce the risk of their commission.
- Provision of resources: The CCMMS and, specifically, the CCN, are provided with adequate and sufficient financial, material and human resources for their effective operation.

- Policy Approval: The organization's Criminal Compliance Policy has been approved, which will be reviewed when appropriate as indicated by the CCN.
- Periodic evaluation of effectiveness: The effectiveness of the CCMMS is periodically evaluated, modifying it, if necessary, when serious non-compliance is detected or changes occur in the organization, in the control structure or in the activity carried out.
- Autonomous supervision: A CCN is established which is entrusted with the supervision of the operation and execution of the CCMMS, granting it autonomous powers of initiative and control so that it can effectively carry out its work.
- Transparency in corporate will: Procedures have been established to define the process of forming the organization's will, making decisions and executing them, promoting a culture of compliance that guarantees high ethical standards of behavior.

4. PRINCIPLES GOVERNING THE PROCEDURE

HWG conducts a thorough analysis of its activities, taking into account that, as a legal entity, it is liable under the Criminal Code.

HWG maintains constant vigilance over activities that may present criminal risks, such as:

- Relations with Public Administrations and authorities.
- Crimes against the Public Treasury and Social Security (fraud and subsidies).
- Fraud and corruption, including bribery and conflicts of interest.
- Crimes against the environment, safety and hygiene at work.
- The relationship with banking entities and money laundering.

5. PROHIBITIONS AGAINST NON-COMPLIANCE

All individuals associated with HWG are expressly prohibited from committing criminal acts in the performance of their duties. HWG has implemented controls in its decision-making process to reduce exposure to criminal risks and ensure the absence of conflicts of interest.

6. COMPLIANCE COMMITTEE (CCN)

The Board of Directors has created the CCN as the body responsible for the implementation, supervision and execution of the CCMMS.

- The CCN must have the necessary authority and independence to act autonomously in supervising the effectiveness of the CCMMS.
- Their responsibilities and operation are outlined within the CCMMS.

The CCN undertakes the following commitments with the CCMMS:

- Promote and supervise the implementation of the criminal compliance management system in the different areas of the organization.
- Ensure that ongoing training support is provided to members of the organization to guarantee that all relevant members are trained regularly.
- Promote the inclusion of criminal compliance responsibilities in job descriptions and in the performance management processes of the organization's members.
- Implement a criminal compliance information and documentation system.
- Adopt and implement processes to manage information, such as complaints and/or comments received from hotlines, a whistleblowing channel, or other mechanisms.
- Establish performance indicators for criminal compliance and measure the performance of criminal compliance in the organization.
- Analyze performance to identify the need for corrective actions.
- Identify and manage criminal risks, including those related to business partners.
- Ensure that the criminal compliance management system is reviewed at planned intervals.
- Ensure that employees are provided with access to Compliance resources.
- Inform the governing body about the results derived from the application of the criminal compliance management system.

7. REPORTING SUSPICIOUS BEHAVIOR AND ITS CONSEQUENCES

Any irregular activity or activity contrary to the Criminal Compliance Policy, the Code of Ethics or current regulations, must be reported through the Internal Information System (hereinafter "SII" or "Whistleblowing Channel").

- The Whistleblowing Channel is available on the HWG corporate website, as well as on the websites of each factory, and prioritizes the provisions of Law 2/2023: [Internal Information System \(SII\) Haizea Wind group](#)
- HWG ensures confidentiality and protection against retaliation for those who report.

Failure to comply with the Criminal Compliance Policy, the Code of Ethics or associated rules is considered a breach of contractual good faith and may result in the application of a disciplinary sanction in accordance with current legal regulations.

- Sanctions are assessed according to severity and can range from warnings to the termination of the employment, contractual or collaborative relationship.

- If the actions constitute a crime, HWG may report the conduct to the appropriate authorities.

8. TRAINING AND DISSEMINATION

HWG will promote regular training and awareness activities on regulatory compliance and the prevention of criminal risks.

- These sessions will be aimed at all staff and collaborators, adapting to their roles and responsibilities.
- The goal is to ensure that everyone understands the legal obligations, the principles of the Code of Ethics, and the internal procedures for preventing illegal conduct.

9. UPDATES AND CONTINUOUS IMPROVEMENTS

The Board of Directors expresses its commitment to the continuous updating and improvement of the CCMMS, and the CCN will formalize the updating and improvement proposals that will be taken to the Board of Directors for approval.