

CRIMINAL RISK PREVENTION PLAN

CHANGE CONTROL

Edition	Modified Sections	Description of the Change	Date
V. 1.0	Original Document	Original Document	28/06/2023

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1. INTRODUCTION

The criminal risk prevention plan (hereinafter, the "Plan") establishes the fundamental bases for the prevention of crimes in accordance with the provisions of the current wording of Organic Law 10/1995, of November 23, of the Penal Code, within the framework of the DONOSTIA INTERNATIONAL PHYSICS CENTER FOUNDATION – DIPC (hereinafter, "DIPC").

Thus, the primary objective of the Plan is to effectively prevent any potential illicit conduct in the course of DIPC's activities, mainly those behaviors that involve or may involve the commission of crimes by members of the Board of Trustees, Directors, and Heads of its various departments, especially those with significant criminal implications. They will hereinafter be referred to individually as the "Professional" and collectively as the "Professionals."

For these purposes, based on the specific structure and functioning of DIPC, an analysis of the activities and processes carried out within the organization has been conducted, identifying the criminal risks that could potentially arise during the course of its operations. It also includes the control mechanisms to ensure that the likelihood of these risks materializing is minimized and proposals for new controls that can prevent crimes.

Furthermore, the decision-making procedures within DIPC and its financial resource management system have been reviewed. On the other hand, the Compliance Committee has been entrusted with the supervision of the effective implementation of the Plan. To this end, the corresponding Internal Information System has been set up, the proper functioning of which will also be supervised by the Committee.

Finally, a system for periodic verification of the Plan has been established, along with mechanisms for its potential modification when significant breaches of its provisions are identified or when relevant changes occur within DIPC that impact the scope of Corporate Compliance.

The ultimate goal of all these measures is to promote ethics and compliance, and to ensure to suppliers, clients, judicial bodies, as well as all those who have relations with DIPC (hereinafter, the "Stakeholders"), that DIPC properly exercises its duties of supervision and control over its Professionals, fostering a culture of compliance, integrity, and transparency in the development of its activities.

2. CRIMINAL LIABILITY OF LEGAL PERSONS

Following the entry into force of Organic Law 5/2010 reforming the Penal Code, and the subsequent reform introduced by Organic Law 1/2015, legal persons can be criminally liable in certain cases. Specifically, according to Article 31 bis of the Penal Code, a legal entity will be held responsible for:

- Crimes committed in its name or on its behalf, and for its direct or indirect benefit, by its legal representatives or by those who, acting individually or as part of an organ of the legal person, are authorized to make decisions on behalf of the legal person or hold organizational and control powers within it.
- Crimes committed in the exercise of social activities and on behalf and for the direct or indirect benefit of the legal entity, by those who, being subject to the authority of the

physical persons mentioned in the previous paragraph, were able to commit the acts due to the serious failure on the part of those individuals to perform their duties of supervision, surveillance, and control of the activity, considering the specific circumstances of the case.

However, the same provision establishes that a legal person will be exempt from criminal liability when:

- The governing body has adopted and effectively implemented, before the commission of the crime, organizational and management models that include appropriate surveillance and control measures to prevent crimes of the same nature or to significantly reduce the risk of their commission.
- The supervision of the functioning and compliance of the implemented prevention model has been entrusted to a body of the legal person with independent powers of initiative and control or which has the legal responsibility to oversee the effectiveness of the legal entity's internal controls.
- The individual perpetrators have committed the crime by fraudulently circumventing the organizational and prevention models.
- There has been no omission or insufficient exercise of the supervision, surveillance, and control functions by the controlling body.

Additionally, Organic Law 1/2015 establishes that, for the model of management and prevention to be valid and effective, it must:

- Identify the activities in which crimes that must be prevented may be committed.
- Establish protocols or procedures that specify the process of forming the legal entity's will, decision-making, and execution with respect to these crimes.
- Have adequate financial resource management models to prevent the commission of the crimes that must be prevented.
- Impose the obligation to report possible risks and non-compliance to the body in charge of monitoring the functioning and observance of the prevention model.
- Establish a disciplinary system that appropriately sanctions non-compliance with the measures set by the model.
- Determine a periodic verification of the model and its eventual modification when significant violations of its provisions are revealed or when changes in the organization, control structure, or activities make such modifications necessary.

Additionally, Article 31.1 quarter of the Penal Code considers as an attenuating factor for the criminal liability of a legal person, among other things, the establishment, before the start of the trial, of effective measures to prevent and detect crimes that may be committed in the future with the resources or under the cover of the legal entity.

3. PURPOSE OF THE PLAN

In light of the above, the fundamental objectives of the Plan are as follows:

- Optimize and facilitate the continuous improvement of the risk management system.
- Establish a structured and organic system of prevention and control aimed at implementing a compliance culture, thereby reducing the risk of criminal offenses.
- Inform all DIPC Professionals about the importance of complying with the Corporate Compliance Program and the documents that make it up.
- Inform all DIPC Professionals that a violation of the provisions contained in the Plan, as well as in the Corporate Compliance Program and the other documents that form part of it, will result in disciplinary measures. Additionally, inform other DIPC Stakeholders that such violations on their part may result in the termination of the existing relationship.
- Explicitly and publicly express DIPC's firm condemnation of any illegal behavior, emphasizing that, in addition to violating legal provisions, it is contrary to the ethical principles that are key values of DIPC.
- Adapt existing control measures to the processes so that DIPC can prevent the commission of these crimes. Additionally, in the event that a crime is committed despite the established controls, immediate intervention will take place.
- Raise awareness and train all DIPC Professionals on the importance of regulatory compliance and, in particular, on the prevention of criminal risks.
- Closely monitor the controls implemented in operations or processes that are susceptible to hypothetically generating criminal risks.
- Supervise the functioning of the system implemented and the Plan, with subsequent periodic updates, either due to organizational changes within DIPC or as a result of modifications to current legislation.

Ultimately, the purpose of this document is to serve as a means of preventing the commission of criminal acts by DIPC Professionals, ensuring the effectiveness of norms and control procedures that minimize the risk of unlawful behaviour within DIPC.

In this way, an organizational, management, and control model for criminal risks is established to fulfil the functions of prevention, detection, response, and monitoring, while also preventing DIPC from becoming subject to criminal liability in the hypothetical event that a crime is committed under the terms of Article 31 bis of the Penal Code.

To this end, the Plan has been defined as follows:

- **General Part:** includes (i) organizational information about DIPC, (ii) a description of the methodology for the development of the Plan, (iii) information related to the Code of Ethics, (iv) information regarding DIPC's preventive controls, (v) a description of the Compliance Committee role, (vi) the Financial Resources Management Model, (vii) the Decision-Making Protocol, (viii) the Operating Rules of the Internal Information System, (ix) the Disciplinary and Sanctioning Rules, (x) training for DIPC Professionals, (xi) periodic review of the Plan, and (xii) archiving and documentation of the records generated under the application of the Plan.
- **Special Part:** identifies the criminal risks that could hypothetically occur, detailing these risks along with the control framework capable of mitigating them.

The Plan is a dynamic document, which will be periodically reviewed in relation to the criminal risks that may affect DIPC and, if necessary, will be updated in accordance with the provisions of this document.

4. ORGANIZATIONAL INFORMATION ABOUT DIPC

The purpose of DIPC is to promote scientific research activities and technological development in the field of basic and applied physics. Its registered office is located at Paseo Manuel de Lardizabal, 4 (Donostia-San Sebastián), and it is registered in the Basque Country Foundation Registry under registration number F-72, with tax identification number (N.I.F.) G-20.662.292.

Its primary activity is the establishment and consolidation of a center of basic research and excellence in Mathematics, particularly in the most applied, multidisciplinary, and computational aspects of Applied Mathematics and Computation.

The Board of Partners consists of:

- **Basque Government**
 - Juan Ignacio Pérez Iglesias
 - Mikel Jauregi Letemendia
 - Adolfo Morais Ezquerro
 - Jaione Ganzarain
 - Amaia Esquisabel Alegría
- **University of the Basque Country**
 - Eva Ferreira García
 - Inmaculada Arostegui Madariaga
- **San Sebastián City Council**
 - Eneko Goia Laso
- **Provincial Council of Gipuzkoa**
 - Eider Mendoza Larrañaga
 - José Ignacio Asensio Bazterra
 - Ane Insausti Altuna
- **EDP Foundation**
 - Manuel Menéndez Menéndez
- **Kutxa Fundazioa**
 - Rafael Amasorrain
 - Ander Aizpurua Susperregui

- **Telefónica España S.A.U.**
 - Manuel Ángel Alonso Pérez
- **Construcciones y Auxiliar de Ferrocarriles, S.A.**
 - Andrés Arizkorreta García
- **IBM**
 - Horacio Morell Gálvez

Currently, DIPC is headed by its Director, Ricardo Díez Muiño.

The auditor of DIPC's annual accounts is BETEAN AUDITORÍA, S.L.P.

5. SCOPE OF THE PLAN

After analysing its activities and structure, the Plan sets out, on the one hand, the fundamental principles of DIPC's Corporate Compliance Program and each of the documents that comprise it. On the other hand, the Plan includes an analysis of potential criminal risks that could affect DIPC in the course of its activities.

It also evaluates the mitigating controls for such risks and proposes the implementation of additional controls to minimize, as much as possible, the commission of offenses by DIPC.

The content of the Plan is thus applicable to all DIPC Professionals.

Additionally, it applies, along with the other documents comprising DIPC's Corporate Compliance Program, to the companies and professionals with whom DIPC may contract, provided the contracted activity is sensitive or relevant to its operations. In this regard, such companies and professionals will be required, in their respective contracts, to confirm that they have adopted appropriate measures in the field of criminal risk prevention.

6. METHODOLOGY AND RISK ANALYSIS

In preparing the Plan, a thorough review of DIPC's existing policies, procedures, and controls was conducted.

Specifically:

- DIPC's activities and internal organization were examined, reviewing the activities, processes, and controls in place. To this end, key DIPC representatives and stakeholders were consulted.
- Policies, plans, and procedures were reviewed.
- Potential criminal risks that could potentially arise during DIPC's activities were identified, and a Risk Map was established.
- The adequacy of identified policies and procedures to ensure effective prevention of criminal risks was verified.
- The principles of the Ethical Code were developed.
- The operation and responsibilities of the Compliance Committee were defined.
- Financial resource management procedures were designed to ensure effective criminal risk prevention.

- The functioning of the Internal Reporting System was established.
- A policy for accepting and/or giving gifts within DIPC was defined.
- A Decision-Making Protocol was established.
- Disciplinary rules in cases of non-compliance with the Corporate Compliance Program were developed.
- Periodic verification of the Corporate Compliance Program and its potential modification were determined, applicable when relevant breaches of its provisions arise, or when organizational or operational changes within DIPC make them necessary.

Thus, in light of the reform introduced to the Criminal Code by Law 1/2015, DIPC has developed and implemented a Corporate Compliance Program consisting of the following documents:

- Risk Map
- Criminal Compliance Policy
- Ethical Code
- Decision-Making Protocol
- Financial Resource Management Model
- Gift Policy
- Compliance Committee Operations Protocol
- Internal Reporting System Operational Rules
- Internal Reporting System Usage Rules
- Disciplinary and Sanctioning Regime Rules
- Criminal Risk Prevention Plan

7. PRINCIPLES OF THE CORPORATE COMPLIANCE PROGRAM

In accordance with the Corporate Compliance Program, the criminal prevention system at DIPC, and consequently this document, seeks to implement and promote an institutional and corporate culture of compliance. The goal is to achieve an orderly and responsible management of DIPC's activities while fostering a culture of integrity, honesty, transparency, and adherence to legal and ethical standards.

The Program is based on the following principles:

- Manage DIPC's criminal risk map, identifying behaviours that could constitute criminal offenses and result in corporate criminal liability.
- Promote and oversee the implementation and effectiveness of the documents that comprise the Program.
- Establish effective, preventative, and updatable control systems, encouraging self-regulation in operations and decision-making.
- Implement a sanctioning system to ensure effective oversight and, where necessary, the adoption of disciplinary measures.
- Inform Professionals of their obligation to report, through the Internal Reporting System, any act that could constitute a criminal offense or any other irregularity, in accordance with the Internal Reporting System Operational Rules.
- Provide training to Professionals.
- Ensure an adequate system of recording and documenting all actions arising from the effective implementation of the Corporate Compliance Program, particularly the Plan, as described further in this document.

- Guarantee that the Corporate Compliance Program, including the documents it comprises, and specifically the Plan, is periodically reviewed and updated to reflect changes in DIPC or applicable legal modifications, as outlined in this document.
- Provide the Compliance Committee with the necessary resources, both material and human, to ensure effective criminal risk prevention within DIPC.

As stipulated in the Corporate Compliance Program, the Compliance Committee is responsible for overseeing the implementation, development, and adherence to the Program at DIPC.

8. CODE OF ETHICS

The Code of Ethics and the conduct guidelines contained therein serve as the foundation for demonstrating DIPC's commitment to legality, integrity, and transparency in the execution of its activities.

In accordance with its provisions, the Code of Ethics establishes specific conduct guidelines that DIPC Professionals must adhere to in order to ensure compliance with applicable laws.

The Compliance Committee shall ensure the proper observance and effective enforcement of the Code of Ethics, as stipulated in the document.

9. SUPERVISION OF THE CORPORATE COMPLIANCE PROGRAM

The exercise of due control required by the Penal Code necessitates the implementation of continuous control mechanisms within DIPC, as well as the designation of internal control bodies to monitor the controls implemented and any potential criminal risks.

In compliance with the Penal Code's requirements, DIPC has established a control structure comprising (i) the Board of Partners; (ii) the Compliance Committee; and (iii) Control Officers.

- **Board of Partners**

The Board of Partners is responsible for the management, administration, and representation of DIPC. This body is entrusted with the general oversight and supervisory function. In fulfilling this responsibility and its social commitment, and in alignment with DIPC's values, its culture of irregularity prevention, and its commitment to criminal risk prevention, the Board is tasked with approving the Corporate Compliance Program and its associated documents.

At least once a year, the Board of Partners will be informed about the monitoring and activities related to the Corporate Compliance Program and its documents. The Compliance Committee is entrusted with overseeing the operation and observance of the program.

- **Compliance Committee**

Pursuant to Article 31 bis 2.2^a of the Penal Code, the supervision of the operation and compliance with the Corporate Compliance Program has been assigned to an internal body of the legal entity with autonomous powers of initiative and control, known as the Compliance Committee.

In accordance with the Compliance Committee Operating Protocol, it will be assigned the following responsibilities:

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- Identifying and managing potential criminal, fraud, and corruption risks.
- Developing the Corporate Compliance Program and the Anti-Fraud System.
- Monitoring the implementation of the Corporate Compliance Program and the Anti-Fraud System.
- Ensuring the effective implementation of controls for risk prevention as outlined in the Corporate Compliance Program and the Anti-Fraud System.
- Ensuring and integrating the effective application of the Corporate Compliance Program and the Anti-Fraud System across all DIPC policies, procedures, and processes.
- Providing and promoting training for all Professionals on Corporate Compliance and the Anti-Fraud System, incorporating criminal compliance responsibilities into job descriptions and performance management processes.
- Monitoring the effectiveness and proper functioning of the Corporate Compliance Program and the Anti-Fraud System by establishing performance indicators.
- Proposing and implementing corrective actions in the event of potential non-compliance or inefficiencies within the Corporate Compliance Program or the Anti-Fraud System.
- Periodically reviewing and updating the Corporate Compliance Program and the Anti-Fraud System to align with new organizational needs or legal changes.
- Providing relevant information on Corporate Compliance and anti-fraud matters to the Board of Trustees.
- Documenting all measures related to the implementation and development of the Corporate Compliance and Anti-Fraud systems.
- Promoting and fostering compliance and a culture of adherence within DIPC.
- Ensuring the proper enforcement and application of Disciplinary and Sanctioning Rules when appropriate.
- Collaborating with the Compliance Officer on investigations stemming from reports submitted through the Whistleblowing Channel.
- Adopting sanctions based on the Compliance Officer's investigation report for violations related to the matters covered under Article 2 of Law 2/2023.
- Determining sanction reductions under the Leniency Program.
- Safeguarding the confidentiality of data and information obtained through the Internal Reporting System (Whistleblowing Channel).
- Control Officers

The Compliance Committee will include DIPC members whose education, knowledge, and experience qualify them to fulfill the responsibilities of Corporate Compliance. The Committee will consist of a chairperson, a secretary, departmental representatives, and a Compliance Officer, all tasked with the roles outlined in the Compliance Committee Operating Protocol.

This protocol specifies the frequency and content of the Committee's meetings, which must report and communicate to the Board of Trustees the activities conducted. For this purpose, the Committee will prepare an Annual Report and an Annual Compliance Plan as outlined in the protocol.

The protocol also addresses conflict-of-interest issues that may arise with one or more Committee members.

Control Officers will oversee and monitor the actions or omissions of individuals within their departments that could result in criminal offenses, as stipulated in the Compliance Committee Operating Protocol.

10. MANAGEMENT OF FINANCIAL RESOURCES

In accordance with Article 31 bis 5.3° of the Penal Code, the adoption and implementation of effective measures within DIPC require an appropriate financial resource management model.

As outlined in the Financial Resource Management Model, DIPC has adopted and implemented a system for controlling and managing its financial resources to ensure compliance with accounting, tax, and financial obligations. Additionally, as specified in the Model, DIPC has allocated adequate financial and human resources to the Compliance Committee to ensure proper adherence to the Corporate Compliance Program and its associated documents.

Finally, DIPC adheres to the principles of good tax practices included in its Financial Resource Management Model. It also implements the anti-corruption practices described in the Model, ensuring that DIPC actively combats and prevents corruption in all its forms.

11. GUIDELINES FOR ACTION AND DECISION-MAKING

The Board of Trustees, Executives, and Heads of the various DIPC departments, as entities with management, administration, and governance capacities, must exercise their respective responsibilities regarding criminal risk prevention by adhering to the guidelines set out in the Decision-Making Protocol.

In accordance with these guidelines, every decision made within DIPC—particularly when taken by the aforementioned bodies—must be guided by and aligned with their commitment to compliance with the Corporate Compliance Program and its associated documents.

Similarly, as outlined in the Decision-Making Protocol, to ensure that decision-making within DIPC complies with legal requirements, the aforementioned decision-making bodies will adopt the following complementary measures in their respective decision-making processes:

- Justification report outlining the reasons for the decision.
- Request for internal and external reports depending on the subject matter.
- Internal and external audits and controls as necessary.
- Specialized technical and legal advice for specific decisions.
- Risk assessment, with particular focus on criminal risks.
- Evaluation of the potential impact of the decision.
- Analysis of any alerts received.
- Scenario evaluations.
- Comparison of alternatives.
- Cost-benefit analysis.
- Balancing individual vs. collective interests.
- Review and assessment of existing and potential controls to be implemented.

Additionally, the communication procedure with the Compliance Committee, as outlined in the Decision-Making Protocol, will be adopted when certain decisions need to be made to ensure effective compliance with the Corporate Compliance Program.

12. INTERNAL INFORMATION SYSTEM

To address any potential suspicion of criminal or irregular conduct, DIPC has implemented an Internal Information System, which facilitates reporting possible risks and breaches of the Corporate Compliance Program and its related documents.

According to the Operating Rules of the Internal Information System, the system is based on the principles of good faith, prohibition of retaliation, anonymity, confidentiality, data protection, and the rights to honour, presumption of innocence, and defense. It is available to all Professionals and third parties associated with DIPC. All such individuals are obligated to ensure compliance with the Corporate Compliance Program and its related documents. Consequently, they must report any allegedly criminal or fraudulent act, as well as any other irregularity of any kind, detected within DIPC when they become aware of or have reasonable grounds to suspect such incidents.

Furthermore, these users are required to cooperate, if requested, in any investigations initiated as a result of reports received through the Whistleblowing Channel.

DIPC guarantees at all times the confidential, independent, and objective handling of all communications received via the Whistleblowing Channel, following the guidelines on Data Protection and Information Security outlined in the Operating Rules of the Internal Information System.

The recipient of all reports, information requests, or inquiries submitted through the Internal Information System will be the **Compliance Officer**, who may consult external advisors if necessary to ensure the proper functioning of the Internal Information System.

The procedure for the Compliance Officer to access and investigate any report or suspicious behaviour will be carried out in accordance with the **Operating Rules of the Internal Information System**.

Additionally, **Usage Rules for the Internal Information System** have been prepared and will be published on DIPC's website, ensuring that all users of the Whistleblowing Channel have clear and easily accessible information about its use, as well as the essential principles of its management procedure.

13. SANCTIONING PROCEDURE

DIPC has implemented disciplinary rules to sanction any potential violation of the Corporate Compliance Program and its associated documents.

In this regard, all Professionals are required to carry out their work activities ethically, integrally, and transparently, and always in full compliance with the Corporate Compliance Program and applicable law.

According to the **Disciplinary and Sanctioning Rules**, any non-compliance with the Corporate Compliance Program and its associated documents, as well as any irregularity—of any nature—that constitutes a breach of applicable law, will be considered a labour violation subject to sanction, in accordance with the provisions of the Workers' Statute and/or the Collective Agreement, as well as, if applicable, Royal Decree 1382/1985, which regulates the special

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employment relationship for senior management personnel, or the applicable commercial regulations, depending on the circumstances and the severity of the behaviour in question.

Thus, DIPC's Professionals are required to ensure compliance with the Corporate Compliance Program and its associated documents. They must report any alleged criminal or fraudulent act, as well as any other irregularity of any nature detected within DIPC, when they become aware of or have reasonable grounds to suspect such an occurrence, in accordance with the **Operating Rules of the Internal Information System**.

In line with the **Disciplinary and Sanctioning Rules**, following the appropriate investigation by the Compliance Officer in accordance with the procedure outlined in the **Operating Rules of the Internal Information System**, the facts should be communicated to the Director and the head of the department to which the Professional to be sanctioned belongs, as well as, if applicable, to the relevant judicial and/or administrative authorities.

14. DISSEMINATION AND TRAINING

To ensure mechanisms that guarantee the effectiveness of the measures established to prevent the commission of criminal offenses by DIPC's Professionals, the organization ensures the dissemination of the Corporate Compliance Program and its associated documents. All personnel must confirm their full understanding and agreement upon receiving the relevant training, committing to comply with the principles, rules, and procedures outlined in this document while carrying out any activity undertaken in the interest or benefit of DIPC.

For this purpose, the following dissemination and training measures will be implemented:

- Inclusion of training material on the prevention of criminal risks in the welcome plan provided to all new professionals.
- Creation of an Annual Training Plan that includes criminal risk training for DIPC Professionals.
- Attendance at criminal risk prevention training courses will be mandatory, and written confirmation of attendance will be required.
- Training plans will emphasize the Professionals' understanding of the Corporate Compliance Program and its associated documents, as well as the specific criminal risks and activities within DIPC where these may materialize and their consequences.

15. PERIODIC REVIEW

The Compliance Committee will review the Corporate Compliance Program and its associated documents at least annually, preparing a report on their effectiveness and the level of compliance among the Professionals. If necessary, this document will be modified if any relevant violations are identified, if changes occur within DIPC, or in response to legal modifications that are applicable.

16. FILING AND DOCUMENTATION

The Corporate Compliance Program generates evidence that allows for its development, monitoring, and supervision, as well as proving that the Program functions effectively and efficiently and is subject to a continuous improvement process.

As a result, DIPC will identify, standardize, and ensure the custody of key evidence demonstrating the effective application of the Corporate Compliance Program.

All generated documentation will be retained for a minimum period of ten (10) years.

Additionally, DIPC will establish:

- A procedure for the control and custody of documents and records generated during the verification and monitoring process.
- A procedure for the control and custody of documents that are part of the Corporate Compliance Program.

17. APPROVAL OF THE GENERAL PART OF THE CRIMINAL RISK PREVENTION PLAN

The general part of the Plan was approved by the Board of DIPC on June 28, 2023, coming into effect immediately and remaining fully in force unless any modifications are made to it.

SPECIAL PART

SPECIAL SECTION SPECIFIC CONTROLS AND GENERAL PRINCIPLES OF ACTION

The following section outlines the criminal risks identified in relation to the activities and sector in which DIPC operates. This does not imply that any concrete criminal risks have been realized.

Specifically, the different criminal offenses that could generate criminal liability for DIPC or, where applicable, accessory consequences are analysed. In cases where a potential danger has been identified, risk behaviours have been highlighted.

Additionally, the main controls, regulations, manuals, procedures, and/or protocols implemented by DIPC for the proper management of its activities, which contribute to the prevention and detection of potential criminal activities, have been identified.

1. OFFENSES OF DEGRADING TREATMENT REGULATED IN ARTICLE 173.1 OF THE CRIMINAL CODE

Article 173

1. Anyone who inflicts degrading treatment on another person, seriously undermining their moral integrity, shall be punished with imprisonment from six months to two years.

The same penalty shall apply to those who, knowing the whereabouts of a person's corpse, repeatedly withhold such information from the deceased's relatives or close acquaintances.

The same penalty shall also be imposed on those who, in the context of any employment or official relationship and taking advantage of their position of superiority, engage in repeated hostile or humiliating acts which, without constituting degrading treatment, amount to serious harassment of the victim.

The same penalty shall apply to anyone who repeatedly carries out hostile or humiliating acts intended to prevent the legitimate enjoyment of a dwelling.

When, in accordance with Article 31 bis, a legal entity is held responsible for the offenses described in the previous three paragraphs, it shall be subject to a fine of six months to two years. In accordance with the rules established in Article 66 bis, Judges and Courts may also impose the penalties listed in points (b) to (g) of subsection 7 of Article 33.

a) Criminal Conduct

The offense of degrading treatment from the perspective of corporate criminal liability occurs when, within an employment or official relationship and taking advantage of a position of superiority, repeated hostile or humiliating acts are carried out that constitute serious harassment against the victim.

b) Modalities of Commission

This offense can only be committed intentionally.

c) Protected Legal Interest

The protected legal interest is moral integrity.

d) Departments Exposed to Risk

This offense can be committed by any DIPC Professional, especially by executives.

e) Examples

- E.g.: If a DIPC executive repeatedly and publicly humiliates a subordinate, undermining their moral integrity.

f) Implemented Controls:

- Code of Ethics.
- Internal Information System Operating Rules.

g) Recommended Controls:

- Criminal Compliance Policy.
- Disciplinary and Sanctioning Rules.
- Criminal Risk Prevention Plan.
- Anti-Harassment Protocol.
- Equality Plan.
- Interpersonal Conflict Management Protocol.
- Training and awareness programs, with attendance certificates.

2. SEXUAL HARASSMENT OFFENSES REGULATED IN ARTICLE 184 OF THE CRIMINAL CODE

Article 184

1. Anyone who solicits sexual favors, for themselves or a third party, within the framework of an employment, educational, service provision, or similar relationship, which is ongoing or habitual, and through such behavior creates an objectively and gravely intimidating, hostile, or humiliating situation for the victim, shall be punished, as the perpetrator of sexual harassment, with imprisonment of six to twelve months, or a fine of ten to fifteen months, and disqualification from practicing a profession, trade, or activity for twelve to fifteen months.
2. If the perpetrator of sexual harassment has committed the act by taking advantage of a position of employment, educational, or hierarchical superiority, or over a person under their care or custody, or by explicitly or implicitly threatening the victim with harm related to their legitimate expectations within the aforementioned relationship, the penalty shall be imprisonment of one to two years and disqualification from practicing a profession, trade, or activity for eighteen to twenty-four months.
3. If the victim is in a particularly vulnerable situation due to age, illness, or disability, the penalty shall be imposed in its upper half.
4. When, according to Article 31 bis, a legal entity is responsible for this offense, it shall be subject to a fine of six months to two years. In accordance with the rules in Article 66 bis, judges and courts may also impose the penalties listed in points (b) to (g) of subsection 7 of Article 33.
5. Furthermore, if the perpetrator of sexual harassment committed the act in juvenile protection or reform centers, immigrant detention centers, or any other detention, custody, or shelter centers, even temporary ones, the penalty shall be imprisonment of one to two years and disqualification from practicing a profession, trade, or activity for eighteen to twenty-four months, without prejudice to the provisions of Article 443.2.

a) Criminal Conduct

This offense occurs when an individual, within the context of an employment, educational, service provision relationship, or within a protection, juvenile reform, detention, or custody center, takes advantage of this situation to solicit sexual favors from another person in the same environment, creating an objectively and gravely intimidating, hostile, or humiliating situation for the victim.

b) Modalities of Commission

This offense can only be committed intentionally.

c) Protected Legal Interest

The protected legal interest is not only the victim's sexual freedom but also the protection of the victim's individual freedom in other contexts, such as the workplace.

d) Departments Exposed to Risk

This offense can be committed by any DIPC Professional, particularly executives.

e) Examples

- E.g.: If an executive were to request sexual favors from a team member in exchange for a salary increase.

f) Implemented Controls:

- Code of Ethics.
- Internal Information System Operating Rules

g) Recommended Controls:

- Criminal Compliance Policy.
- Disciplinary and Sanctioning Rules.
- Criminal Risk Prevention Plan.
- Anti-Harassment Protocol.
- Equality Plan.
- Interpersonal Conflict Management Protocol.
- Training and awareness programs, with attendance certificates.

3. OFFENSES OF DISCOVERY AND DISCLOSURE OF SECRETS AND COMPUTER TRESPASSING REGULATED IN ARTICLES 197 TO 201 OF THE CRIMINAL CODE

Article 197

1. Anyone who, to discover another's secrets or violate their privacy without consent, seizes their papers, letters, emails, or any other personal documents or effects, intercepts their telecommunications, or uses technical devices for listening, transmission, recording, or reproduction of sound, image, or any other communication signal, shall be punished with imprisonment of one to four years and a fine of twelve to twenty-four months.
2. The same penalties shall apply to anyone who, without authorization, seizes, uses, or modifies another person's personal or family data stored in computer, electronic, or telematic files or records, whether public or private, causing harm to a third party. Equal penalties apply to unauthorized access to such data, or its alteration or use to the detriment of the data subject or a third party.
3. Imprisonment of two to five years shall be imposed if the data, facts discovered, or captured images mentioned in the previous sections are disseminated, disclosed, or provided to third parties.
Anyone who, knowing the illicit origin and without participating in the discovery, carries out the conduct described in the preceding paragraph shall be punished with imprisonment of one to three years and a fine of twelve to twenty-four months.
4. The acts described in paragraphs 1 and 2 shall be punished with imprisonment of three to five years if:
 - a) Committed by persons responsible for files, computer, electronic, or telematic supports, archives, or records; or
 - b) Perpetrated by unauthorized use of the victim's personal data.If the reserved data is disseminated, transferred, or disclosed to third parties, penalties shall be imposed in their upper half.
5. If the acts affect personal data revealing ideology, religion, beliefs, health, racial origin, or sexual life, or the victim is a minor or a person with a disability requiring special protection, penalties will be applied in their upper half.
6. If the acts are committed for profit, the penalties under paragraphs 1 to 4 will be applied in their upper half. If they also affect the data mentioned in the previous paragraph, imprisonment of four to seven years shall be imposed.
7. Anyone who, without the consent of the affected person, disseminates, reveals, or provides to third parties images or audiovisual recordings obtained with their consent in a private home or any location out of public view, causing serious harm to their personal privacy, shall be punished with imprisonment of three months to one year or a fine of six to twelve months.
The penalty of a one- to three-month fine shall apply to anyone who, having received the images or audiovisual recordings, disseminates, reveals, or provides them to third parties without the affected person's consent.
In the above cases, penalties shall be imposed in their upper half if committed by a spouse or someone in a similar relationship, even without cohabitation, or if the victim is a minor or a person with a disability requiring special protection, or if the acts were committed for profit.

Article 197 bis

1. Anyone who, by any means, breaches established security measures and accesses or facilitates access to a system or part of it without proper authorization shall be punished with imprisonment of six months to two years.
2. Using technical devices to intercept non-public transmissions of data within, to, or from an information system, without proper authorization, shall be punished with imprisonment of three months to two years or a fine of three to twelve months.

Article 197 ter

Anyone who, without proper authorization, produces, acquires, imports, or facilitates to third parties:

- a) A software program designed or adapted mainly to commit the offenses in Article 197 or 197 bis; or
- b) A computer password, access code, or similar data allowing access to an information system or part thereof, shall be punished with imprisonment of six months to two years or a fine of three to eighteen months.

Article 197 quarter

If the offenses in this Chapter are committed within a criminal organization or group, penalties will be increased by one degree.

Article 197 quinquies

If a legal entity is responsible for the offenses in Articles 197, 197 bis, or 197 ter under Article 31 bis, a fine of six months to two years shall be imposed. Additionally, judges and courts may impose the penalties listed in points (b) to (g) of subsection 7 of Article 33 under Article 66 bis.

Article 198

Any public authority or official who, outside legally permitted cases, without legal cause, and abusing their position, commits any of the acts described above shall face the same penalties increased by one degree, along with absolute disqualification for six to twelve years.

Article 199

1. Anyone who discloses another's secrets, learned through their profession or employment, shall be punished with imprisonment of one to three years and a fine of six to twelve months.
2. A professional who, violating their obligation of secrecy, reveals another person's secrets, shall be punished with imprisonment of one to four years, a fine of twelve to twenty-four months, and disqualification from their profession for two to six years.

Article 200

This Chapter applies to anyone who discloses, reveals, or transfers confidential data of legal entities without their representatives' consent, except as provided in other provisions of this Code.

Article 201

1. Prosecution of offenses in this Chapter requires a complaint from the aggrieved party or their legal representative.
2. No complaint is required for offenses under Article 198 or when the crime affects general interests, multiple persons, or involves a minor or a person with a disability requiring special protection.
3. The victim's or legal representative's forgiveness extinguishes criminal action, except as stated in Article 130.1.5.^o, second paragraph.

a) Criminal Conduct

This offense penalizes various actions linked to the right to personal and family privacy:

- Seizing documents or personal effects, intercepting communications, or using technical devices for sound, image, or other communication signal capture without the victim's consent.
- Unauthorized seizure, use, or access to personal or family data in any file, public or private, including computer, electronic, or telematic records. Alteration or use of such data to harm the data subject or a third party.
- Unauthorized access to data or programs in an information system and maintaining such access against the legitimate owner's will.
- Unauthorized interception of non-public data transmissions using technical devices.
- Unauthorized production, acquisition, or distribution of software or access credentials to commit the above offenses.

b) Modalities of Commission

This offense can only be committed intentionally.

c) Protected Legal Interest

The legal interest protected is the privacy of individuals.

d) Departments Exposed to Risk

This offense can be committed by any DIPC Professional.

e) Examples

1. If an employee exploits weak controls to acquire a program for accessing another company's systems and steals personal data stored in its intranet.

2. If an employee illegally discloses personal data obtained by DIPC to a third-party company for personal gain (e.g., a telecom company).

f) Implemented Controls

- Code of Ethics
- Internal Information System Operating Rules
- IT Master Plan
- Data Protection Manual
- Confidentiality Clauses

g) Recommended Controls

- Criminal Compliance Policy
- Disciplinary and Sanctioning Rules
- Criminal Risk Prevention Plan
- ISO 27001 Certification or equivalent
- Onboarding Plan
- Training and awareness programs, with attendance certificates

4. FRAUD OFFENSE REGULATED IN ARTICLES 248 TO 251BIS OF THE CRIMINAL CODE

Article 248

Those who, with the intent to gain profit, use sufficient deception to induce another person to make a decision to their own or another's detriment commit fraud. Fraud offenders shall be punished with a prison sentence of six months to three years. When determining the sentence, factors such as the amount defrauded, the economic harm caused to the victim, the relationship between the victim and the offender, the methods used, and any other circumstances that affect the severity of the offense shall be considered. If the amount defrauded does not exceed 400 euros, the penalty shall be a fine of one to three months.

Article 249

1. The following are also considered fraud offenders and shall be punished with imprisonment of six months to three years:
 - a) Those who, with the intent to gain profit, interfere with or improperly hinder the operation of an information system or by improperly introducing, altering, deleting, transmitting, or suppressing computer data, or using any similar computer manipulation or trick, achieve an unauthorized transfer of any financial asset to the detriment of another.
 - b) Those who fraudulently use credit or debit cards, traveller's checks, or any other payment instrument, whether material or immaterial, other than cash, or the data stored within them, to carry out transactions to the detriment of their owner or a third party.
2. The same penalty as above shall apply to:
 - a) Those who, through fraudulent means, obtain or possess devices, instruments, or data adapted specifically to commit the fraud described.
 - b) Those who steal, misappropriate, or unlawfully acquire credit/debit cards or similar payment instruments for fraudulent use.
3. A lesser penalty shall apply if the offender, knowing the fraudulent origin of such items, merely possesses, transfers, or distributes them without direct involvement in their initial unlawful acquisition.

Article 250

1. Fraud shall be punished with imprisonment of one to six years and a fine of six to twelve months when:
2. It concerns essential goods, housing, or other items of recognized social value.

Article 251

Fraud involving movable or immovable property, falsely claiming authority to dispose of such property, shall result in imprisonment of one to four years. Additional penalties may apply to legal entities involved.

Article 251 bis

This provision extends fraud definitions to include the concealment of property encumbrances or the fraudulent granting of simulated contracts.

a) Criminal Conduct

Fraud occurs when a deception is used or deployed in such a way as to cause another person to make a mistake with a view to the latter carrying out an act of disposition to his or her detriment or to the detriment of a third party.

with the aim of causing the latter to carry out an act of disposition to his or her detriment or to that of a third party.

The deception, which is in all cases devised with the intention of making a profit, can take many forms, among which are

These include the use of computer programmes or manipulations, the false attribution of powers of disposal over movable or immovable property, or the

of powers of disposal over movable or immovable property, or the concealment of the existence of encumbrances on movable or immovable property.

b) Modes of commission

This offence can only be committed intentionally.

c) Protected Legal Interest

The legal interest protected is the patrimonial integrity of individuals and legal entities.

d) Departments exposed to risk

This offence can be committed mainly by the Board of Trustees and by the heads of each DIPC department.

e) Examples

- If DIPC claims a prominent mathematics expert is overseeing a project but no such supervision occurs.

f) Controls Implemented

- Code of Ethics.
- Internal Information System Operation Standards.
- Project Audits.
- Communication and Marketing Policies.

g) Recommended Controls

- Criminal Compliance Policy.
- Disciplinary and Sanctioning Regulations.
- Criminal Risk Prevention Plan.
- Financial Resource Management Model.
- Decision-Making Protocol.
- Training and awareness programs with attendance certificates.

5. PUNISHABLE OFFENSE OF FRUSTRATING EXECUTION AND INSOLVENCY REGULATED IN ARTICLES 257 TO 261BIS OF THE CRIMINAL CODE

Article 257

1. A penalty of imprisonment from one to four years and a fine of twelve to twenty-four months shall be imposed on:
 1. Any person who disposes of their assets to the detriment of their creditors.
 2. Anyone who, with the same aim, carries out any act of asset disposal or obligation generation that delays, hinders, or prevents the effectiveness of an attachment or an executive or enforcement proceeding, whether judicial, extrajudicial, or administrative, initiated or foreseeably to be initiated.
2. The same penalty shall apply to anyone who, to avoid paying civil liabilities resulting from a crime they have committed or must answer for, undertakes asset disposals, assumes obligations that reduce their wealth, or conceals elements of their assets by any means.
3. This article shall apply regardless of the nature or origin of the obligation or debt, including workers' economic rights, and regardless of whether the creditor is a private individual or a legal entity, public or private. However, if the debt or obligation involves public law and the creditor is a public legal entity, or the obligations arise from a crime against Public Treasury or Social Security, the penalty shall be imprisonment of one to six years and a fine of twelve to twenty-four months.

Article 258

1. A penalty of imprisonment from three months to one year or a fine of six to eighteen months shall be imposed on anyone who, in a judicial or administrative enforcement proceeding, submits to the enforcing authority or official an incomplete or false statement of assets, thereby delaying, hindering, or preventing creditor satisfaction.
2. The statement shall be considered incomplete if the debtor enjoys or uses third-party-owned assets without providing sufficient justification of the right to use and the terms under which such use is authorized.

Article 258 bis

A penalty of imprisonment from three to six months or a fine of six to twenty-four months shall apply to anyone who uses seized assets deposited by public authority without authorization, unless a more severe penalty is provided elsewhere in this Code.

Article 259

1. A penalty of imprisonment from one to four years and a fine of eight to twenty-four months shall be imposed on anyone who, in a situation of current or imminent insolvency, engages in:
 1. Hiding, damaging, or destroying assets included or that should have been included in the bankruptcy estate.
 2. Disposing of money or assets without economic justification.
 3. Making sales below production cost, lacking economic justification.

4. Simulating third-party credits or recognizing fictitious ones.
5. Participating in speculative business without economic justification, contrary to diligent economic management.
6. Violating legal accounting obligations or falsifying accounting records.
7. Concealing or destroying required documentation that hinders examination of the debtor's real financial situation.
8. Preparing financial statements contrary to commercial accounting regulations.
9. Committing other acts seriously breaching due diligence in economic management, reducing debtor assets, or concealing economic realities.

Article 259 bis

Penalties of imprisonment from two to six years and a fine of eight to twenty-four months apply when:

1. There is substantial harm to numerous persons or causes them serious financial difficulty.
2. An individual creditor suffers a financial loss exceeding €600,000.
3. At least half the claims involve Public Treasury or Social Security.

Article 260

1. Penalties of six months to three years imprisonment or an eight-to-twenty-four-month fine apply to debtors favouring certain creditors unjustifiably.

Article 261 bis

When, according to the provisions of Article 31 bis, a legal entity is held responsible for the offenses covered in this Chapter, the following penalties shall be imposed:

- a) A fine ranging from two to five years if the offense committed by the natural person carries a prison sentence of more than five years.
- b) A fine ranging from one to three years if the offense committed by the natural person carries a prison sentence of more than two years but not included in the previous section.
- c) A fine ranging from six months to two years in all other cases.

In accordance with the rules established in Article 66 bis, judges and courts may also impose the penalties outlined in letters b) to g) of section 7 of Article 33.

a) Criminal Conduct

Under these provisions, the Criminal Code penalizes various behaviours depending on the scenario:

- A debtor who, to harm creditors, conceals assets or undertakes acts of asset disposal or obligation generation that hinder or prevent the effectiveness of attachments or executive or enforcement proceedings, whether already initiated or foreseeably so.
- In an insolvency scenario, the law sanctions unauthorized favoritism of certain creditors to the detriment of others, willful causation or worsening of economic crises or insolvency, or falsifying accounts to unjustly obtain a bankruptcy declaration.

b) Modes of Commission

These offenses must be committed wilfully. However, in the case of bankruptcy-related insolvency, it can be committed negligently.

c) Protected Legal Interest

The protected legal interest is the right of creditors to the fulfilment of their claims.

d) Departments at Risk

These offenses can primarily be committed by the Board of Partners.

e) Examples

E.g., if faced with a debt, DIPC falsifies sales contracts or transfers all its assets to a third party to avoid paying the amounts owed.

- Implemented Controls
- Code of Ethics.
- Operational Standards for the Internal Information System.
- Annual external audit.
- Tax and accounting advisory services.

f) Recommended Controls

- Criminal Compliance Policy.
- Disciplinary and Sanctions Regulations.
- Criminal Risk Prevention Plan.
- Financial Resource Management Model.
- Decision-Making Protocol.
- Regular internal financial and accounting reviews.
- Asset Acquisition and Disposal Policy.
- Joint authorization powers.

6. OFFENSE OF PRICE RIGGING IN TENDERS AND PUBLIC AUCTIONS, REGULATED IN ARTICLE 262 OF THE CRIMINAL CODE

Article 262

1. Those who request gifts or promises to refrain from participating in a tender or public auction; those who attempt to dissuade bidders through threats, gifts, promises, or any other means; those who conspire to alter the auction price; or those who fraudulently break or abandon the auction after having won the award, shall be punished with a prison sentence of one to three years, a fine of 12 to 24 months, and special disqualification from bidding in judicial auctions for three to five years. If the tender or auction is convened by public administrations or entities, the agent and the person or company they represent will also face special disqualification, including, in any case, a ban on contracting with public administrations for three to five years.
2. The judge or court may impose one or more of the consequences provided for in Article 129 if the offender belongs to a society, organization, or association, even if temporary, that engages in such activities.
 - a) These societies or individuals have submitted an application for exemption from the payment of the fine in accordance with the Competition Law.
 - b) The application was submitted before the directors, de facto or de jure administrators, managers, and other current or former members of the company were informed they were under investigation for these acts.
 - c) There is active cooperation with the judicial authority or the Public Prosecutor, providing concrete and useful evidence to secure proof of the crime and identify other perpetrators.
3. Directors, de facto or de jure administrators, managers, and other current and former personnel of any company, either established or in formation, who have committed any of the acts outlined in this article, shall be exempt from criminal liability if they cease their participation and fully, continuously, and diligently cooperate with the competent authorities by providing previously unavailable information and evidence that aids in the investigation, detection, and prosecution of other involved persons, provided the following conditions are met:
 - a) Active cooperation with the competition authority handling the case.

a) Criminal Conduct

The Criminal Code penalizes, among other acts, attempts to dissuade bidders through threats, gifts, promises, or any other means.

b) Modes of Commission

These offenses must be committed wilfully.

c) Protected Legal Interest

The protected legal interest is the individual property rights of the participants.

d) Departments at Risk

This offense can primarily be committed by the Board of Trustees and by the heads of each DIPC department.

e) Examples

- E.g., if a DIPC executive contacts a bidder to dissuade them from participating in the bidding process in exchange for assistance with another tender (either for personal reasons—personal disputes between the employee and a member of the bidding company—or professional reasons—to prevent the bidding company from participating to favour another competitor).

f) Implemented Controls

- Code of Ethics.
- Operational Standards for the Internal Information System.
- Anti-Corruption Policy.
- Fraud Prevention, Detection, and Management Policy.
- Anti-Fraud Measures Plan.
- Conflict of Interest Management Policy.
- Gift Protocol.
- Publicity of contracts and tenders.
- Aid registry.
- Annual external audit.

g) Recommended Controls

- Criminal Compliance Policy.
- Disciplinary and Sanction Regulations.
- Criminal Risk Prevention Plan.
- Decision-Making Protocol.
- Financial Resource Management Model.
- Supplier Contracting Policy.
- Training and awareness sessions with attendance certification.
- Regular internal financial and accounting reviews.
- "Dawn Raid" Policy.

7. OFFENSE OF COMPUTER DAMAGE REGULATED IN ARTICLES 264 TO 264 QUATER OF THE CRIMINAL CODE

Article 264

1. Anyone who, without authorization and in a serious manner, erases, damages, deteriorates, alters, deletes, or renders inaccessible another person's computer data, software, or electronic documents, where the result is severe, shall be punished with imprisonment from six months to three years.
2. A prison sentence of two to five years and a fine from an amount equal to the damage up to ten times that amount shall be imposed if any of the following circumstances occur:
 1. The act was committed within the framework of a criminal organization.
 2. It caused particularly severe damage or affected a large number of computer systems.
 3. It seriously disrupted the functioning of essential public services or the supply of basic necessities.
 4. The act affected the computer system of critical infrastructure or created a serious danger to the security of the State, the European Union, or a Member State of the European Union. Critical infrastructure is defined as any element, system, or part thereof essential for maintaining vital societal functions, health, safety, security, and economic or social well-being, the disruption or destruction of which would have significant impact.
 5. The offense was committed using any of the means referred to in Article 264 ter.

If the acts are of extreme severity, the penalty may be increased by one degree.

3. The penalties provided in the previous sections shall be applied in their upper half when the acts were committed using another person's personal data unlawfully to facilitate access to the computer system or to gain the trust of a third party.

Article 264 bis

1. A prison sentence of six months to three years shall be imposed on anyone who, without authorization and in a serious manner, obstructs or disrupts the functioning of another person's computer system by:
 - a) engaging in any of the acts referred to in the previous article;
 - b) introducing or transmitting data; or
 - c) destroying, damaging, disabling, deleting, or replacing a computer, telematic, or electronic information storage system.

If the acts significantly harm the normal activity of a business, enterprise, or public administration, the penalty shall be imposed in its upper half, with the possibility of increasing it by one degree.

2. A prison sentence of three to eight years and a fine from three to ten times the damage caused shall be imposed if any of the circumstances in section 2 of the previous article are present.

3. The penalties provided in the previous sections shall be applied in their upper half when the acts were committed using another person's personal data unlawfully to facilitate access to the computer system or to gain the trust of a third party.

Article 264 ter

A prison sentence of six months to two years or a fine of three to eighteen months shall be imposed on anyone who, without proper authorization, produces, acquires for personal use, imports, or in any way provides to third parties, with the intention of facilitating the commission of any of the offenses referred to in the two preceding articles:

- a) computer software designed or adapted primarily to commit any of the offenses referred to in the two preceding articles; or
- b) a computer password, access code, or similar data that allows access to all or part of an information system.

Article 264 quarter

When, according to Article 31 bis, a legal entity is responsible for the offenses covered in the three preceding articles, the following penalties shall be imposed:

- a) A fine of two to five years or five to twelve times the value of the damage caused, whichever is greater, for offenses punishable by imprisonment of more than three years.
- b) A fine of one to three years or three to eight times the value of the damage caused, whichever is greater, for all other cases.

According to the rules established in Article 66 bis, judges and courts may also impose the penalties listed under sections b) to g) of Article 33(7).

a) Criminal Conduct

This offense penalizes acts such as damaging, deteriorating, altering, deleting, or rendering another's data, software, or electronic documents inaccessible, or obstructing or disrupting the functioning of another's computer system by introducing, transmitting, damaging, erasing, deteriorating, altering, deleting, or rendering data inaccessible.

b) Modes of Commission

This offense can only be committed intentionally.

c) Protected Legal Interest

The protected legal interest is another's property.

d) Departments at Risk

This offense can be committed by any Professional at DIPC, making all departments potentially exposed.

e) Examples

- E.g., if a DIPC Professional installs and uses specific software to damage a competitor's intranet.

f) Implemented Controls

- Code of Ethics.
- Operational Standards for the Internal Information System.
- IT Master Plan.
- Data Protection Manual.
- Confidentiality Clauses.

g) Recommended Controls

- Criminal Compliance Policy.
- Disciplinary and Sanction Regulations.
- Criminal Risk Prevention Plan.
- Welcome Plan.
- Policy for Monitoring Professionals' Activities.
- ISO 27001 Certification or alternative.
- Internal and external IT reviews.
- Training and awareness in Data Protection and Cybersecurity.

8. CRIMES RELATED TO INTELLECTUAL AND INDUSTRIAL PROPERTY REGULATED IN ARTICLES 270 TO 277 OF THE PENAL CODE

Article 270

1. Anyone who, with the intent to obtain direct or indirect economic benefit and to the detriment of a third party, reproduces, plagiarizes, distributes, publicly communicates, or otherwise economically exploits, in whole or in part, a literary, artistic, or scientific work or its transformation, interpretation, or artistic performance fixed in any type of medium or communicated through any means, without the authorization of the holders of the corresponding intellectual property rights or their assignees, shall be punished with a prison sentence of six months to four years and a fine of twelve to twenty-four months.
2. The same penalty shall apply to those who, in providing information society services, with the intent to obtain direct or indirect economic benefit and to the detriment of a third party, actively and non-neutrally facilitate, beyond mere technical treatment, access to or location of intellectual property works or services on the internet without the authorization of the corresponding rights holders or their assignees, particularly by offering ordered and classified lists of links to such works and contents, even if the links were initially provided by the recipients of their services.
3. In such cases, the judge or tribunal shall order the removal of the works or services infringing these rights. If an internet portal or information society service exclusively or predominantly disseminates content subject to the aforementioned intellectual property rights, the interruption of the service may be ordered, and the judge may adopt any precautionary measure intended to protect intellectual property rights. Exceptionally, if the conduct is repeated and such action is proportionate, effective, and efficient, the corresponding access may be blocked.
4. In the cases referred to in paragraph 1, street-level or occasional distribution or marketing shall be punished with a prison sentence of six months to two years. However, considering the offender's characteristics and the low economic benefit obtained or that could have been obtained, provided none of the circumstances outlined in Article 271 apply, the judge may impose a penalty of one to six months' fine or thirty-one to sixty days of community service.
5. Those shall also be punished with the penalties provided in the preceding paragraphs who:
 - a) Intentionally export or store copies of works, productions, or performances referred to in the first two paragraphs of this article, including digital copies, without the required authorization, when intended for reproduction, distribution, or public communication.
 - b) Intentionally import these products without such authorization, when intended for reproduction, distribution, or public communication, whether they have a lawful or unlawful origin in their country of provenance. However, importing these products from an EU member state shall not be punishable if they were acquired directly from the rights holder in that state or with their consent.
 - c) Facilitate the conduct described in paragraphs 1 and 2 of this article by removing or modifying, without authorization from the intellectual property rights holders or their assignees, the effective technological measures incorporated to prevent or restrict such conduct.
 - d) With the intent to obtain direct or indirect economic benefit, facilitate to third parties access to a copy of a literary, artistic, or scientific work, or its transformation, interpretation, or artistic performance fixed in any type of medium or communicated through any means, and without authorization of the intellectual property rights holders or

their assignees, circumvent or facilitate the circumvention of effective technological measures implemented to prevent this.

6. Anyone who manufactures, imports, distributes, or possesses for commercial purposes any means primarily designed, produced, adapted, or made to facilitate unauthorized removal or neutralization of any technical device used to protect computer programs or any other works, performances, or executions as provided in the first two paragraphs of this article shall also be punished with a prison sentence of six months to three years.

Article 271

A prison sentence of two to six years, a fine of eighteen to thirty-six months, and disqualification from exercising any profession related to the offense for a period of two to five years shall be imposed when the crime in the previous article is committed under any of the following circumstances:

- a) The economic benefit obtained or that could have been obtained has significant economic impact.
- b) The acts are of particular severity, considering the value of the illicitly produced objects, the number of works, or their illicit reproduction, distribution, public communication, or availability, or the significant damage caused.
- c) The offender belongs to an organization or association, even temporarily, aimed at infringing intellectual property rights.
- d) Minors under 18 are used to commit these crimes.

Article 272

1. Civil liability arising from the crimes outlined in the two preceding articles shall be governed by the provisions of the Intellectual Property Law concerning the cessation of illegal activity and compensation for damages.
2. In the event of a conviction, the judge or tribunal may order the publication of the judgment at the offender's expense in an official newspaper.

Article 273

1. Anyone who, for industrial or commercial purposes, without the consent of the holder of a patent or utility model and knowing of its registration, manufactures, imports, possesses, uses, offers, or introduces into commerce objects protected by such rights, shall be punished with a prison sentence of six months to two years and a fine of twelve to twenty-four months.
2. The same penalties shall be imposed on those who, in the same manner and for the aforementioned purposes, use or offer the use of a process covered by a patent, or possess, offer, introduce into commerce, or use the product directly obtained through the patented process.
3. The same penalties shall apply to anyone who commits any of the acts described in the first paragraph of this article under the same circumstances concerning objects protected in favor of a third party by an industrial or artistic model or design or by the topography of a semiconductor product.

Article 274

1. Anyone who, for industrial or commercial purposes, without the consent of the holder of a registered industrial property right under trademark law and knowing of its registration,
 - a) manufactures, produces, or imports products incorporating a distinctive sign identical or similar to the registered one, or

b) offers, distributes, or markets such products wholesale, or stores them for such purposes, when these relate to the same or similar products, services, or activities for which the industrial property right is registered, shall be punished with a prison sentence of one to four years and a fine of twelve to twenty-four months.

2. Anyone who, for industrial or commercial purposes, without the consent of the holder of a registered industrial property right under trademark law and knowing of its registration, offers, distributes, or markets such products retail, or provides services or engages in activities incorporating a distinctive sign identical or similar to the registered one, shall be punished with a prison sentence of six months to three years.

The same penalty shall apply to anyone who reproduces or imitates a distinctive sign identical or similar to the registered one for the commission of the acts penalized in this article.

3. Street-level or occasional sale of the products referred to in the preceding paragraphs shall be punished with a prison sentence of six months to two years.

However, considering the characteristics of the offender and the small amount of economic benefit obtained or that could have been obtained, provided none of the circumstances outlined in Article 276 apply, the judge may impose a fine of one to six months or thirty-one to sixty days of community service.

4. Anyone who, for agricultural or commercial purposes, without the consent of the holder of a plant variety right and knowing of its registration, produces or reproduces, conditions for production or reproduction, offers for sale, sells or otherwise markets, exports or imports, or possesses for any of the aforementioned purposes, reproductive or propagating material of a protected plant variety, shall be punished with a prison sentence of one to three years.

The same penalty shall apply to anyone who, under the name of a protected plant variety, uses reproductive or propagating material that does not belong to that variety.

Article 275.

The same penalties outlined in the previous article shall be imposed on anyone who intentionally and without authorization uses in commerce a designation of origin or a geographical indication that legally represents a certain quality protected by law to distinguish products covered by them, knowing of such protection.

Article 276.

A prison sentence of two to six years, a fine of eighteen to thirty-six months, and disqualification from exercising any profession related to the offense for a period of two to five years shall be imposed when any of the following circumstances occur:

- a) The economic benefit obtained or that could have been obtained has significant economic impact.
- b) The acts are of particular severity, considering the value of the illicitly produced, distributed, marketed, or offered objects, or the significant damage caused.
- c) The offender belongs to an organization or association, even temporarily, aimed at infringing industrial property rights.
- d) Minors under 18 are used to commit these crimes.

Article 277.

Anyone who intentionally discloses the invention subject to a secret patent application, in violation of patent law provisions, and to the detriment of national defense, shall be punished with a prison sentence of six months to two years and a fine of six to twenty-four months.

a) Criminal Conduct

This group of crimes targets actions contrary to Intellectual Property and Industrial Property. The main criminal behaviors are as follows:

- Situations of plagiarism or appropriation for exploitation of literary, artistic, or scientific works, regardless of the medium or format in which they are found, in all cases with the intention of obtaining a profit and without the authorization of the holders of the corresponding Intellectual Property rights or their assignees.
- The manufacture, importation, possession, use, offering, or introduction into commerce of objects covered by patent rights or utility models or industrial or artistic models or designs or semiconductor product topography, provided they are made for industrial or commercial purposes and without the consent of the holder. The offering of the use of a patented process, or the possession, offering, introduction into commerce, or use of a product directly obtained by a patented process, is also penalized.
- The reproduction, imitation, modification, or usurpation of a distinctive sign to distinguish the same or similar products, services, activities, or establishments for which the Industrial Property right is registered, provided it is done for industrial or commercial purposes, without the consent of the registered right holder and with knowledge of that registration. The importation of these products, their possession for marketing, or their introduction into commerce will also be penalized.

b) Methods of Commission

These crimes can only be committed intentionally (with intent).

c) Protected Legal Goods

The legal goods protected by this crime are Industrial and Intellectual Property, respectively.

d) Departments Exposed to the Risk

This crime can be committed by all DIPC professionals.

e) Examples

- Example: If a professional, due to limited control over employee terminals, downloads a "pirated" program to facilitate and expedite their work, they could incur this intellectual property crime.

f) Implemented Controls:

- Code of Ethics.
- Internal Information System Operating Rules.
- IT Director's Plan.
- Data Protection Manual.
- Confidentiality Clauses.

g) Recommended Controls:

- Criminal Compliance Policy.
- Disciplinary and Sanctioning Regime Rules.
- Criminal Risk Prevention Plan.
- DIPC Scientific Article Authorship Policy.
- Onboarding Plan.
- Training and Awareness, with attendance certificate.
- Monitoring Policy for Professional Activity.
- ISO 27001 Certification or alternative.
- Inventory of acquired software/licenses.

9. CRIME OF OBSTRUCTING INSPECTION OR SUPERVISORY ACTIONS REGULATED UNDER ARTICLE 294 OF THE CRIMINAL CODE

Article 294

Those who, as de facto or de jure administrators of any company, whether established or in formation, operating in markets subject to administrative supervision, refuse or obstruct the actions of inspectors or supervisory entities, shall be punished with a prison sentence of six months to three years or a fine of twelve to twenty-four months.

In addition to the penalties provided in the preceding paragraph, the judicial authority may impose some of the measures provided for in Article 129 of this Code.

a) Criminal Conduct

The Criminal Code punishes anyone who, as a de facto or de jure administrator, refuses or obstructs the actions of inspection or supervisory entities.

b) Methods of Commission

This crime can only be committed intentionally (with intent).

c) Protected Legal Interest

The protected legal interest is the proper functioning of public supervisory bodies' oversight activities over DIPC.

d) Departments Exposed to Risk

This crime can primarily be committed by the Board of Trustees.

e) Examples

- Example: If a member of the occupational health team arrives and the corresponding responsible party does not allow them to perform their work or carry out the necessary inspections.

f) Implemented Controls

- Code of Ethics.
- Internal Information System Operating Rules.
- Labor and Social Advisory Services.

g) Recommended Controls

- Criminal Compliance Policy.
- Disciplinary and Sanctioning Regime Rules.
- Criminal Risk Prevention Plan.
- Decision-Making Protocol.
- “Dawn Raid” Policy.

10. CRIMES OF MISAPPROPRIATION, DISSEMINATION, OR DISCLOSURE OF TRADE SECRETS REGULATED UNDER ARTICLES 278 TO 280 OF THE CRIMINAL CODE

Article 278

1. Anyone who, in order to uncover a trade secret, misappropriates by any means data, written or electronic documents, computer supports, or other objects related to it, or uses any of the means or instruments specified in Article 197.1, shall be punished with a prison sentence of two to four years and a fine of twelve to twenty-four months.
2. A prison sentence of three to five years and a fine of twelve to twenty-four months shall be imposed if the discovered secrets are disseminated, disclosed, or transferred to third parties.
3. The provisions of this article shall apply without prejudice to the penalties that may be imposed for the misappropriation or destruction of computer supports.

Article 279

The dissemination, disclosure, or transfer of a trade secret by someone legally or contractually bound to maintain confidentiality shall be punished with a prison sentence of two to four years and a fine of twelve to twenty-four months. If the secret is used for personal gain, the penalties will be imposed in their lower range.

Article 280

Anyone who, knowing the illicit origin of the secret and without having participated in its discovery, engages in any of the conduct described in the two preceding articles shall be punished with a prison sentence of one to three years and a fine of twelve to twenty-four months.

a) Criminal Conduct

Under these articles, the Criminal Code punishes the following behaviours:

- The misappropriation by any means of data, written or electronic documents, computer supports, or other objects that may constitute a trade secret, or their dissemination, disclosure, or transfer to third parties.
- The dissemination, disclosure, or transfer carried out by someone legally or contractually bound to maintain confidentiality.
- The misappropriation, disclosure, or dissemination of a secret with knowledge of its illicit origin and without having participated in its discovery.

b) Methods of Commission

This crime can only be committed intentionally (with intent).

c) Protected Legal Interest

The protected legal interest is DIPC's competitive capacity.

d) Department Exposed to Risk

This crime can be committed by all DIPC Professionals.

e) Examples

- Example: If a Professional joining DIPC brings confidential data and trade secrets from their previous organization and uses them for DIPC's benefit.

f) Implemented Controls

- Code of Ethics.
- Internal Information System Operating Rules.
- IT Master Plan.
- Data Protection Manual.
- Confidentiality Clauses.

g) Recommended Controls

- Criminal Compliance Policy.
- Disciplinary and Sanctioning Regime Rules.
- Criminal Risk Prevention Plan.
- Onboarding Plan.
- Training and awareness with a certificate of attendance.
- Monitoring Policy for Professionals' activities.
- ISO 27001 certification or equivalent.

11. CRIME OF BUSINESS CORRUPTION REGULATED UNDER ARTICLES 286 BIS TO 288 OF THE CRIMINAL CODE

Article 286 bis

1. Any executive, administrator, employee, or collaborator of a commercial company or corporation who, personally or through an intermediary, receives, requests, or accepts an unjustified benefit or advantage of any kind, for themselves or a third party, in exchange for improperly favoring another in the acquisition or sale of goods, the contracting of services, or commercial relations, shall be punished with a prison sentence of six months to four years, disqualification from engaging in industry or commerce for one to six years, and a fine of one to three times the value of the benefit or advantage.
2. The same penalties will apply to anyone who, personally or through an intermediary, promises, offers, or grants unjustified benefits or advantages of any kind to executives, administrators, employees, or collaborators of a commercial company or corporation, for themselves or third parties, in exchange for being improperly favored in the acquisition or sale of goods, contracting of services, or commercial relations.
3. Judges and courts, considering the amount of the benefit or value of the advantage and the offender's role, may impose a lesser penalty and reduce the fine at their discretion.
4. This article also applies to executives, administrators, employees, or collaborators of sports entities, regardless of their legal form, as well as athletes, referees, or judges, concerning deliberate and fraudulent acts aimed at predetermining or altering the outcome of sports events of significant economic or athletic relevance. For these purposes, a sports event of significant economic relevance is one in which most participants receive any type of remuneration, compensation, or income for their participation, and a sports event of significant athletic relevance is one classified as an official top-tier competition in the annual sports calendar approved by the corresponding sports federation.
5. Article 297 applies to this article where appropriate.

Article 286 ter

1. Anyone who, through the offer, promise, or grant of undue benefits or advantages, whether financial or otherwise, corrupts or attempts to corrupt a public authority or official, directly or through an intermediary, to benefit themselves or a third party by influencing the exercise of public functions to secure or retain a contract, business, or any other competitive advantage in international economic activities, shall be punished with a prison sentence of three to six years and a fine of twelve to twenty-four months. If the benefit obtained exceeds the stipulated amount, the fine shall be one to three times the value of that benefit. In addition to these penalties, offenders will face disqualification from public contracts, loss of eligibility for public subsidies or benefits, and prohibition from engaging in public-interest transactions for seven to twelve years. Public officials, as defined in Articles 24 and 427, are included within the scope of this article.

Article 286 quarter

If the acts described in this Section are particularly serious, the penalty may be increased to its upper limit or even one grade higher.

Acts are considered particularly serious when:

- a) The benefit or advantage has a particularly high value.
- b) The offender's conduct is not merely occasional.
- c) The acts are committed within a criminal organization or group.
- d) The business involves humanitarian goods or essential services.

For Article 286 bis.4, acts are also particularly serious when:

- a) They aim to influence gambling or betting outcomes.
- b) They occur in a state-level professional sports competition or an international competition.

Article 287

1. To proceed with the offenses covered in Section 3 of this Chapter, except those in Articles 284 and 285, a complaint from the aggrieved party or their legal representatives is required. If the aggrieved party is a minor, a person with a disability requiring special protection, or a vulnerable individual, the Public Prosecutor's Office may also file the complaint.
2. No complaint is required if the offense affects general interests or a large group of people.

Article 288

In the cases covered by the preceding articles, the judgment shall be published in official newspapers, and, at the request of the injured party, the judge or tribunal may order its full or partial reproduction in any other media at the convicted party's expense. If a legal entity is found liable for the crimes covered in this Chapter under Article 31 bis, the following penalties shall apply:

1. For crimes under Articles 270, 271, 273, 274, 275, 276, 283, 285, and 286:
 - a) A fine of two to four times the benefit obtained or potentially obtained if the offense committed by a natural person carries a prison sentence of more than two years.
 - b) A fine of two to three times the benefit obtained or potentially obtained in other cases.
2. For crimes under Articles 277, 278, 279, 280, 281, 282, 282 bis, 284, and 286 bis to 286 quater:
 - a) A fine of two to five years or three to five times the benefit obtained or potentially obtained if that amount is higher and the offense by a natural person carries a prison sentence of more than two years.
 - b) A fine of six months to two years or one to two times the benefit obtained or potentially obtained if that amount is higher in other cases.
3. Following the rules in Article 66 bis, courts may also impose the penalties listed in Article 33.7(b) to (g).

a) Criminal Conduct

The Criminal Code punishes the promise, offering, or granting of unjustified benefits or advantages of any kind to executives, administrators, employees, collaborators of an entity, or

public officials, in exchange for favoring the offeror or a third party, thereby breaching their obligations in the acquisition or sale of goods or contracting of professional services. Similarly, it penalizes executives, administrators, employees, or collaborators who receive, request, or accept such benefits or advantages.

b) Methods of Commission

This crime can only be committed intentionally (with intent).

c) Protected Legal Interest

The protected legal interest is free competition.

d) Departments Exposed to Risk

This crime can be committed by any DIPC Professional.

e) Examples

- Example: If a director offers or gives an extraordinarily valuable gift, and due to that gift, a contract is secured with DIPC by the company to which it was offered.

f) Implemented Controls

- Code of Ethics.
- Internal Information System Operating Rules.
- Anti-Corruption Policy.
- Fraud Prevention, Detection, and Management Policy.
- Anti-Fraud Measures Plan.
- Conflict of Interest Management Policy.
- Gift Protocol.
- Annual External Audit.
- Project Audits.
- Tax and Accounting Advice.
- Publicity of Contracts and Calls for Tenders.
- Aid Registry.
- Supplier Contracts Registry.
- Supplier Invoice Registry.

g) Recommended Controls

- Criminal Compliance Policy.
- Disciplinary and Sanctioning Regime Rules.
- Criminal Risk Prevention Plan.
- Decision-Making Protocol.
- Financial Resource Management Model.
- Supplier Contracting Policy.
- Travel Policy.
- Periodic Internal Financial and Accounting Review.
- "Dawn Raid" Policy.
- Training and Awareness with Attendance Certificate.

The Basque and English versions of the Compliance programme documentation are a translation made by artificial intelligence. Given that it is an automatically generated version, it may contain errors or inconsistencies. We thank you for your understanding in this respect. If you have any doubts or queries, please do not hesitate to contact dipc-compliance@dipc.org

12. OFFENSE OF MONEY LAUNDERING REGULATED IN ARTICLES 301, 302, 303, AND 304 OF THE CRIMINAL CODE

Article 301

1. Anyone who acquires, possesses, uses, converts, or transfers assets, knowing they originate from a criminal activity committed by them or another person, or performs any other act to conceal or disguise their illicit origin or to assist the person who participated in the offense(s) in evading the legal consequences of their actions, shall be punished with imprisonment from six months to six years and a fine of one to three times the value of the assets. Courts may also impose disqualification from the exercise of a profession or trade for one to three years and may order the temporary or permanent closure of the establishment or premises. If the closure is temporary, it shall not exceed five years. Penalties shall be imposed in their upper half if the assets originate from crimes related to the trafficking of toxic drugs, narcotics, or psychotropic substances as described in Articles 368 to 372. Provisions in Article 374 shall apply in these cases. The penalty shall also be imposed in its upper half if the assets originate from crimes under Title VII bis, Chapter V of Title VIII, Section 4 of Chapter XI of Title XIII, Title XV bis, Chapter I of Title XVI, or Chapters V, VI, VII, VIII, IX, and X of Title XIX.
2. The same penalties shall apply to anyone who conceals or disguises the true nature, origin, location, destination, movement, rights over the assets, or their ownership, knowing they originate from any of the crimes mentioned above or participation in them. When a legal entity is responsible under Article 31 bis, the following penalties shall be imposed:
 - a) A fine of two to five years if the crime committed by the individual entails a prison sentence of over five years.
 - b) A fine of six months to two years in other cases. Judges may also impose additional penalties outlined in Article 33, section 7, letters b) to g), following Article 66 bis rules.
3. If the acts are committed with gross negligence, the penalty shall be imprisonment from six months to two years and a fine of one to three times the value of the assets.
4. The offender will also be punished even if the crime from which the assets originate, or the acts penalized in the preceding paragraphs, were committed partially or entirely abroad.
5. Any profits obtained shall be confiscated per the rules in Article 127.

Article 302

1. In the cases described above, the penalties of imprisonment in their upper half shall apply to individuals belonging to an organization engaged in such activities, and the next higher penalty grade shall apply to the leaders, managers, or persons in charge of these organizations. Penalties shall also be imposed in their upper half on those who, as obliged parties under anti-money laundering and counter-terrorism financing regulations, commit any of the acts described in Article 301 during their professional activity.

Article 303

If the acts described in the previous articles are carried out by a businessperson, financial intermediary, professional, public official, social worker, teacher, or educator in the

performance of their duties, profession, or trade, they shall, in addition to the corresponding penalty, be disqualified from holding public office, exercising a profession, trade, industry, or commerce for three to ten years. Absolute disqualification for ten to twenty years shall apply if the acts are committed by an authority or its agent. The provocation, conspiracy, and proposal to commit the crimes described in Articles 301 to 303 shall be punished with the penalty reduced by one or two grades. For this purpose, professionals include doctors, psychologists, healthcare titleholders, veterinarians, pharmacists, and their assistants.

Article 304

Provocation, conspiracy, and incitement to commit the offenses outlined in Articles 301 to 303 shall be punished with a penalty reduced by one or two degrees, respectively.

a) Criminal Behaviour

The offense of money laundering includes the following behaviours:

- Acquiring, converting, and transferring assets of illicit origin.
- Concealing or disguising the illicit origin of assets.
- Providing assistance to help the participant in the offense evade the legal consequences of their acts.

b) Modes of Commission

This crime can be committed either negligently or willfully.

c) Protected Legal Asset

The protected legal asset is the socio-economic order.

d) Departments at Risk

This crime is primarily associated with the financial department of DIPC.

e) Examples

For instance, falsifying DIPC accounts to justify the illicit origin of money obtained through them.

f) Implemented Controls

- Code of Ethics.
- Internal Information System Operating Standards.
- Annual external audit.
- Tax and accounting advisory.
- Project audits.
- Publicizing contracts and tenders.
- Register of grants.
- Register of supplier contracts.
- Register of supplier invoices.

g) Recommended Controls

- Criminal Compliance Policy.
- Disciplinary and Sanctioning Regime Standards.
- Criminal Risk Prevention Plan.
- Financial Resource Management Model.
- Decision-Making Protocol.
- Policy on money laundering and terrorism financing.
- Training and awareness, with an attendance certificate.

13. OFFENSES RELATED TO ILLEGAL FINANCING OF POLITICAL PARTIES, REGULATED IN ARTICLES 304 BIS AND 304 TER OF THE PENAL CODE

Article 304 bis

1. Anyone who receives donations or contributions intended for a political party, federation, coalition, or electoral group in violation of Article 5.1 of Organic Law 8/2007, of July 4, on the financing of political parties, shall be punished with a fine of three to five times the amount involved.
2. The aforementioned acts shall be punished with a prison sentence of six months to four years and a fine of three to five times the amount involved or the excess when:
 - a) The donations pertain to Article 5.1, letters a) or c) of Organic Law 8/2007, exceeding €500,000 or exceeding the limit set in letter b) of that provision when it is the one infringed.
 - b) The donations pertain to Article 7.2 of Organic Law 8/2007, exceeding €100,000.
3. If the acts referred to in the previous section are of exceptional gravity, the penalty shall be imposed in its upper half, potentially extending to the next higher degree.
4. The same penalties shall apply to anyone who provides such donations or contributions to a political party, federation, coalition, or electoral group, either directly or through an intermediary, in any of the scenarios mentioned above.
5. The same penalties shall be imposed when, under Article 31 bis of this Code, a legal entity is responsible for the acts. Judges and courts may also impose the penalties listed in letters b) to g) of Article 33(7), following the rules in Article 66 bis.

Article 304 ter

1. Anyone participating in structures or organizations, regardless of their nature, whose purpose is the financing of political parties, federations, coalitions, or electoral groups outside the provisions of the law, shall be punished with a prison sentence of one to five years.
2. The penalty shall be imposed in its upper half for those directing such structures or organizations.
3. If the acts referred to in the previous sections are of exceptional gravity, the penalty shall be imposed in its upper half, potentially extending to the next higher degree.

a) Criminal Conduct

The targeted criminal conduct consists of receiving and providing private donations to political parties.

b) Forms of Commission

This offense can only be committed intentionally.

c) Protected Legal Interest

The protected legal interest is the constitutional functions carried out by political parties.

d) Departments at Risk

This offense may be committed by the Board of Trustees and Executives.

e) Examples

- E.g.: If a member of the Board of Trustees makes a donation to a political party to benefit DIPC.

f) Implemented Controls

- Code of Ethics
- Internal Information System Operating Rules
- Annual external audit
- Project audits
- Tax and accounting advisory
- Publicity of contracts and calls for tenders
- Gift protocol
- Registry of aid
- Registry of contracts with suppliers

g) Recommended Controls

- Criminal Compliance Policy
- Disciplinary and Sanctioning Regulations
- Criminal Risk Prevention Plan
- Financial Resource Management Model
- Decision-Making Protocol
- Travel Policy
- Training and awareness programs with attendance certificates

14. OFFENSES AGAINST THE TREASURY AND SOCIAL SECURITY REGULATED IN ARTICLES 305 TO 310 BIS OF THE PENAL CODE

Article 305

1. Any person who, by action or omission, defrauds the state, regional, provincial, or local Treasury by evading the payment of taxes, withheld amounts, or amounts that should have been withheld or deposited in advance, unlawfully obtaining refunds or enjoying tax benefits in the same manner, shall be punished with a prison sentence of one to five years and a fine ranging from the amount defrauded to six times that amount, provided the amount defrauded, the unpaid withholdings or deposits, or the unlawfully obtained refunds or benefits exceed 120,000 euros. This penalty shall not apply if the taxpayer has regularized their tax situation under the terms set forth in subsection 4 of this article.

The mere submission of declarations or self-assessments does not exclude fraud if it is proven through other facts.

In addition to the aforementioned penalties, the offender shall lose the possibility of obtaining public subsidies or aid and the right to enjoy tax or Social Security benefits or incentives for a period of three to six years.

2. To determine the amount referred to in the preceding subsection:
 - a) For periodic taxes, withholdings, deposits, or refunds, the amount defrauded shall be determined for each taxable or declaration period. If these periods are shorter than 12 months, the defrauded amount shall refer to the calendar year. However, in cases where the fraud is committed within a criminal organization or group, or by persons or entities operating under the guise of legitimate economic activity without actual operations, the offense shall be prosecutable once the amount specified in subsection 1 is reached.
 - b) In other cases, the amount shall be determined for each taxable item that can be assessed separately.
3. The same penalties shall apply to those who commit the acts described in subsection 1 against the European Union Treasury if the amount defrauded exceeds 100,000 euros in a calendar year. In cases of fraud involving a criminal organization or group, or entities that falsely appear to engage in real economic activity, the offense shall be prosecutable once the specified amount is reached.

If the amount defrauded does not exceed 100,000 euros but is greater than 10,000, a prison sentence of three months to one year or a fine of the amount defrauded to triple that amount shall apply, along with the loss of the possibility of obtaining public subsidies or aid and tax or Social Security benefits for six months to two years.

4. A taxpayer's tax situation shall be deemed regularized when they fully acknowledge and pay the tax debt before the Tax Administration notifies them of an audit or investigation aimed at determining the taxable debts under regularization, or if such actions have not occurred, before a complaint or legal action is initiated by the Public Prosecutor, State Attorney, or relevant regional, provincial, or local legal representative.

The regularization will also apply if the tax debt is settled after the statute of limitations for the Tax Administration to determine it administratively has expired.

Regularizing the tax situation will prevent prosecution for prior accounting irregularities or instrumental falsifications solely related to the tax debt subject to regularization.

5. If the Tax Administration detects indications of a criminal offense against the Treasury, it may separately assess amounts not linked to the possible criminal offense from those that are.

The first assessment shall follow standard procedures, while assessments related to the potential criminal offense shall adhere to the relevant legal procedures, subject to the final decision in the criminal process.

A criminal proceeding does not halt the collection of the tax debt. The Tax Administration may initiate collection actions unless a judge suspends execution upon providing security. In exceptional cases, suspension without guarantees may be granted if irreversible or highly difficult-to-remedy damages are anticipated.

6. Judges may impose a reduced penalty by one or two levels if the defendant pays the tax debt and acknowledges the facts within two months of being summoned as a defendant.

This provision also applies to other accomplices who actively cooperate in obtaining decisive evidence to identify or capture other responsible parties, clarify the facts, or trace assets.

7. In proceedings for this offense, for executing fines and civil liability, which includes unpaid tax debt due to prescription or other legal causes under the General Tax Law, the courts will seek assistance from the Tax Administration to enforce recovery under administrative procedures.

Article 305 bis

1. The offense against the Treasury shall be punishable by a prison sentence of two to six years and a fine of twice to six times the defrauded amount when committed under the following circumstances:
 - a) The defrauded amount exceeds 600,000 euros.
 - b) The fraud was committed within a criminal organization or group.
 - c) The use of natural or legal persons, entities without legal personality, intermediaries, businesses, fiduciary instruments, tax havens, or territories with zero taxation that conceal or hinder the identification of the taxpayer or the person responsible for the offense, the determination of the defrauded amount, or the assets of the taxpayer or the person responsible for the offense.
2. The provisions described in this article shall be subject to all other stipulations contained in Article 305. In such cases, in addition to the penalties mentioned, the offender shall lose the ability to obtain public subsidies or aid and the right to enjoy tax or Social Security benefits or incentives for a period of four to eight years.

Article 306

Anyone who, by action or omission, defrauds the general budget of the European Union or other budgets administered by it in an amount exceeding fifty thousand euros, by evading payment of amounts due outside the cases described in subsection 3 of Article 305, or by diverting funds obtained to purposes other than those intended, outside the cases contemplated in Article 308, or unlawfully obtaining funds by falsifying the conditions required for their granting or concealing conditions that would have prevented it, shall be punished with a prison sentence of one to five years and a fine ranging from the amount defrauded to six times that amount, as well as the loss of the ability to obtain public subsidies or aid and the right to enjoy tax or Social Security benefits or incentives for a period of three to six years.

If the amount defrauded or misused does not exceed fifty thousand euros but is greater than four thousand euros, a prison sentence of three months to one year or a fine ranging from the amount defrauded to three times that amount shall be imposed, as well as the loss of the ability to obtain public subsidies or aid and the right to enjoy tax or Social Security benefits or incentives for a period of six months to two years.

Article 307

1. The mere submission of contribution documents does not exclude fraud if it is proven by other facts.

In addition to the penalties mentioned, the offender shall lose the ability to obtain public subsidies or aid and the right to enjoy tax or Social Security benefits or incentives for a period of three to six years.

To determine the amount mentioned in the previous subsection, the total amount defrauded over four calendar years shall be considered.

A situation shall be considered regularized before Social Security if the debtor fully acknowledges and pays the debt before being notified of the initiation of inspection proceedings aimed at determining said debts or, if such proceedings have not occurred, before the Public Prosecutor or the Social Security Legal Counsel files a complaint or lawsuit against them, or before the Public Prosecutor or Investigating Judge performs actions that formally notify them of the initiation of proceedings.

2. The effects of the regularization mentioned in the previous paragraph shall also apply if debts are settled with Social Security after the statute of limitations for the Administration to determine them administratively has expired.

3. The situation with regard to social security shall be considered to be regularised when the person liable to social security has proceeded to Social Security has fully acknowledged and paid the debt before he has been notified of the initiation of inspection proceedings aimed at determining such debts or, if such proceedings have not been of inspection proceedings aimed at determining the said debts or, in the event that such proceedings have not taken place, before the Ministry of Social Security has been notified of the initiation of such proceedings. before the Public Prosecutor's Office or the Social Security Attorney has lodged a complaint or accusation against the complaint against him or before the Public Prosecutor's Office or the

Examining Magistrate carries out actions which formal knowledge of the initiation of proceedings.

Likewise, the effects of the regularisation provided for in the previous paragraph shall be applicable when the following are satisfied Social Security debts once the Administration's right to determine them in administrative proceedings has lapsed. administrative proceedings.

The regularisation of the situation with the Social Security will prevent that person from being prosecuted for possible accounting irregularities or other instrumental falsehoods which, exclusively in relation to the debt being regularised, he may have committed prior to the regularisation of his situation. regularisation, he may have committed prior to the regularisation of his situation.

4. The existence of criminal proceedings for an offence against Social Security shall not paralyse the administrative proceedings for the administrative proceedings for the settlement and recovery of the debt owed to the Social Security, unless the judge so decides, subject to the provision of a guarantee. after the provision of a guarantee. In the event that it is not possible to provide all or part of the guarantee, the judge may, exceptionally, order the suspension of the proceedings. exceptionally, the judge may order the suspension with total or partial waiver of the guarantees, in the case that he considers that the execution could cause irreparable damage or damage that would be very difficult to repair. The administrative settlement shall finally be in accordance with what is decided in the criminal proceedings.

5. Judges and courts may impose a penalty reduced by one or two degrees on the debtor to Social Security or the perpetrator of the offense, provided that, within two months from their judicial summons as a defendant, they settle the debt with Social Security and judicially acknowledge the facts. This provision shall also apply to other participants in the offense, distinct from the debtor to Social Security or the perpetrator of the crime, if they actively collaborate in obtaining decisive evidence for identifying or capturing other responsible parties, fully clarifying the criminal acts, or determining the assets of the debtor to Social Security or other responsible parties.

6. In procedures related to the offense described in this article, for the execution of the fine and civil liability—which shall include the amount of the debt owed to Social Security that the Administration has not assessed due to prescription or other legal reasons, including interest for late payment—judges and courts shall request the assistance of Social Security Administration services, which shall collect the amounts through an administrative enforcement procedure.

Article 307 bis

When the acts, considering the amount defrauded, the methods employed, and the personal circumstances of the perpetrator, do not exhibit particular severity, a fine ranging from the amount defrauded to six times that amount shall be imposed.

1. The crime against Social Security shall be punishable by imprisonment of two to six years and a fine ranging from double to six times the amount involved if any of the following circumstances occur during the commission of the crime:
 - a) The amount of the defrauded contributions or the improper refunds or deductions exceeds one hundred and twenty thousand euros.

- b) The fraud was committed within the framework of an organization or criminal group.
- c) The use of natural or legal persons, entities without legal personality, intermediaries,

businesses, fiduciary instruments, tax havens, or territories with zero taxation conceals or hinders the identification of the person obligated to Social Security or the person responsible for the crime, the determination of the defrauded amount, or the assets of the obligated person or the person responsible for the crime.

2. All other provisions contained in Article 307 shall apply to the cases described in this article.
3. In such cases, in addition to the penalties mentioned, the offender shall lose the ability to obtain public subsidies or aid and the right to enjoy tax or Social Security benefits or incentives for a period of four to eight years.

Article 307 ter

1. Anyone who, for themselves or another, unlawfully obtains Social Security System benefits, prolongs their enjoyment, or facilitates such unlawful obtaining by others, through error induced by the simulation or misrepresentation of facts, or the conscious concealment of facts they were obligated to disclose, thereby causing harm to the Public Administration, shall be punished with imprisonment of six months to three years.

When the facts, considering the amount defrauded, the methods used, and the personal circumstances of the perpetrator, do not exhibit particular severity, they shall be punished with a fine ranging from the amount defrauded to six times that amount.

In addition to the penalties specified, the responsible party shall lose the ability to obtain subsidies and the right to enjoy tax benefits or Social Security incentives for a period of three to six years.

2. When the value of the benefits exceeds fifty thousand euros or any of the circumstances referred to in letters b) or c) of section 1 of Article 307 bis apply, a prison sentence of two to six years and a fine ranging from the amount to six times that amount will be imposed. In these cases, in addition to the penalties specified, the responsible party will lose the ability to obtain subsidies and the right to enjoy tax benefits or Social Security incentives for a period of four to eight years.
3. A person will be exempt from criminal responsibility concerning the conduct described in the previous sections if they repay an amount equivalent to the value of the benefit received, increased by an annual interest rate equivalent to the legal interest rate for money plus two percentage points, from the moment they received it, before they have been notified of the initiation of inspection and control actions related to it or, if such actions have not occurred, before the Public Prosecutor, the State Attorney, the Social Security Lawyer, or the representative of the relevant regional or local Administration, files a complaint or report against them, or before the Public Prosecutor or the Investigating Judge takes actions that formally notify them of the initiation of proceedings. The exemption from criminal responsibility described in the previous paragraph will also apply to the subject concerning any possible falsifications related exclusively to the defrauded benefits being reimbursed, that may have been committed prior to the regularization of their situation.
4. The existence of a criminal proceeding for any of the crimes described in sections 1 and 2 of this article shall not prevent the competent Administration from requiring the

reimbursement of improperly obtained benefits through administrative channels. The amount to be reimbursed will be considered provisionally set by the Administration and will later be adjusted according to what is ultimately decided in the criminal proceedings.

The criminal proceeding will also not suspend the collection action by the competent Administration, which may initiate actions aimed at recovery unless the Judge, ex officio or at the request of a party, has ordered the suspension of enforcement actions upon the provision of a guarantee. If a guarantee cannot be provided in whole or in part, the Judge may exceptionally order the suspension with full or partial exemption from guarantees if they believe the enforcement could cause irreparable or very difficult-to-repair damage.

5. In proceedings for the crime contemplated in this article, for the execution of the fine and civil liability, the Judges and Courts will request the assistance of the Social Security Administration services, which will demand payment through the administrative enforcement procedure.
6. The provisions of section 5 of Article 307 of the Penal Code will apply to the cases regulated in this article.

Article 308

1. Anyone who obtains subsidies or aid from Public Administrations, including the European Union, in an amount or value exceeding one hundred thousand euros by falsifying the conditions required for their granting or concealing those that would have prevented it, will be punished with imprisonment for one to five years and a fine of up to six times the amount, unless they carry out the reimbursement referred to in section 6.
2. The same penalties will be imposed on anyone who, in the course of an activity funded entirely or partially with public funds, including the European Union, applies more than one hundred thousand euros to purposes other than those for which the subsidy or aid was granted, unless they carry out the reimbursement referred to in section 6.
3. In addition to the penalties specified, the responsible party will lose the possibility of obtaining subsidies or public aid and the right to enjoy benefits or tax incentives or social security benefits for a period of three to six years.
4. If the amount obtained, defrauded, or improperly applied does not exceed one hundred thousand euros but exceeds ten thousand, a prison sentence of three months to one year or a fine of up to three times the mentioned amount will be imposed, along with the loss of the possibility of obtaining subsidies or public aid and the right to enjoy tax benefits or social security incentives for a period of six months to two years, unless they carry out the reimbursement referred to in section 6.
5. For the purposes of determining the amount referred to in this article, the total amount obtained, defrauded, or improperly applied will be considered, regardless of whether it comes from one or several public administrations collectively.
6. The reimbursement referred to in sections 1, 2, and 4 will be considered completed when the recipient of the subsidy or aid returns the subsidies or aid improperly received or applied, increased by the applicable late interest on subsidies from the moment they were received, and does so before being notified of the initiation of verification or control actions regarding those subsidies or aid, or, if such actions have not occurred, before the Public Prosecutor, the State Attorney, or the representative of the relevant regional or local administration files a complaint or report against them, or before the Public Prosecutor or the investigating judge takes actions that allow them to formally learn of the initiation of proceedings. The reimbursement will prevent the individual from being prosecuted for any

possible falsehoods that, specifically in relation to the debt being regularized, they may have committed prior to the regularization of their situation.

7. The existence of a criminal procedure for any of the offenses in sections 1, 2, and 4 of this article will not prevent the competent administration from requiring the reimbursement through administrative means for improperly applied subsidies or aid. The amount to be reimbursed will be considered temporarily set by the administration, and will be adjusted according to the final decision made in the criminal process. The criminal procedure will also not halt the collection action of the administration, which may initiate actions directed at recovery unless the judge, either ex officio or at the request of a party, has ordered the suspension of the execution actions pending the provision of a guarantee. If a guarantee cannot be provided in full or in part, the judge may exceptionally decide to suspend the actions with full or partial exemption from guarantees if they find that the execution could cause irreparable or very difficult-to-repair damages.
8. Judges and courts may impose a penalty lower by one or two degrees on the person responsible for this crime, provided that, before two months pass from the judicial summons as a defendant, they carry out the reimbursement referred to in section 6 and judicially acknowledge the facts. The same will apply to other participants in the crime, other than the person responsible for reimbursement or the perpetrator of the crime, when they actively collaborate in obtaining decisive evidence for the identification or capture of other responsible parties, for the complete clarification of the criminal facts, or for determining the assets of the obligated party or the responsible party.

Article 308 bis

1. The suspension of the execution of the penalties imposed for any of the offenses regulated in this Title will be governed by the provisions contained in Chapter III of Title III of Book I of this Code, supplemented by the following rules:

1st. The suspension of the execution of the imposed prison sentence will require, in addition to fulfilling the requirements regulated in Article 80, that the convicted person has paid the tax debt or the debt with Social Security, or that they have proceeded with the reimbursement of the subsidies or aid improperly received or used.

This requirement will be considered fulfilled when the convicted person assumes the commitment to pay the tax debt, the debt to Social Security, or to proceed with the reimbursement of the subsidies or aid improperly received or used, as well as the civil liabilities according to their financial capacity and to facilitate the agreed confiscation, and it is reasonably expected that the commitment will be fulfilled. The suspension will not be granted if it is known that the convicted person has provided inaccurate or insufficient information about their assets.

The decision by the judge or court granting the suspension of the execution of the sentence will be communicated to the legal representation of the state, regional, local, or foral Public Treasury, Social Security, or the Administration that granted the subsidy or aid.

2nd. The judge or court will revoke the suspension and order the execution of the sentence, in addition to the cases in Article 86, when the convicted person does not fulfill the commitment to pay the tax debt or debt to Social Security, the reimbursement of improperly received or used subsidies and aid, or the payment of civil liabilities, provided they have the economic capacity to do so, or if they provide inaccurate or insufficient information about their assets. In these cases, the prison surveillance judge may deny the granting of parole.

2. In the case of Article 125, the judge or court will hear the legal representation of the state, regional, local, or foral Public Treasury, Social Security, or the Administration that granted the subsidy or aid, in order for them to provide a financial report on the offenders, analyzing their real economic and asset capacity, and it may include a proposal for installment payments in accordance with that capacity and with the tax, Social Security, or subsidy regulations.

Article 310

The person who, being legally obligated to maintain commercial accounting, books, or tax records, will be punished with a prison sentence of five to seven months if they:

- a) Completely fail to comply with this obligation under the direct estimation regime of tax bases.
- b) Maintain different accounts that, referring to the same activity and financial year, hide or simulate the true situation of the company.
- c) Fail to record in the mandatory books business transactions, acts, operations, or, in general, economic transactions, or if they record them with figures different from the actual ones.
- d) Have made fictitious accounting entries in the mandatory books.

The classification as a crime of the factual situations referred to in paragraphs c) and d) above will require that tax declarations have been omitted or that the declarations submitted reflected false accounting, and that the amount, whether in excess or less, of the omitted or falsified credits or debits exceeds, without arithmetic compensation between them, 240,000 euros for each financial year.

Article 310 bis

When, in accordance with the provisions of Article 31 bis, a legal entity is held responsible for the crimes listed in this Title, the following penalties will be imposed:

- a) A fine equal to or double the amount defrauded or unduly obtained, if the crime committed by the individual carries a prison sentence of more than two years.
- b) A fine equal to or quadruple the amount defrauded or unduly obtained, if the crime committed by the individual carries a prison sentence of more than five years.
- c) A fine from six months to one year, in cases covered by Article 310.

In addition to the above penalties, the legal entity will also face the loss of the ability to obtain public subsidies or aids and the right to enjoy tax benefits or social security incentives for a period of three to six years. A prohibition on contracting with public administrations may also be imposed.

In accordance with the rules established in Article 66 bis, judges and courts may also impose the penalties listed in paragraphs b), c), d), e), and g) of section 7 of Article 33

a) Criminal Behaviour

The crimes against Public Finance and Social Security penalize the following actions:

- Fraudulent actions against the Tax Authority of Gipuzkoa (for amounts exceeding 120,000 euros), or falsification of the conditions required for granting subsidies or concealing those that would have prevented them (for amounts exceeding 120,000 euros) or against Social Security (for amounts exceeding 50,000 euros).
- Causing error through simulation or distortion of facts or consciously concealing facts that one had the duty to report, with the aim of receiving benefits from the Social Security System or the undue prolongation of these benefits.
- Failure to comply with accounting obligations established by Tax Laws.

b) Forms of Commission

These crimes can only be committed intentionally.

c) Protected Legal Interest

The protected legal interest is the treasury.

D) Departments Exposed to Risk

This crime can mainly be committed by the Board of Trustees and those responsible for the various departments within DIPC.

e) Examples

- **Example 1:** If an inspection procedure by the Tax Authority of Gipuzkoa results in a settlement where a payment exceeding 120,000 euros was not made to the Tax Treasury for a tax concept and fiscal year.
- **Example 2:** If incorrect information is provided to Social Security, either partially or fully, in order to receive social benefits.
- **Example 3:** If DIPC maintains a parallel accounting system to the official one, reflecting its real financial position, as well as all of its income and expenses.

f) Implemented Controls

- **Public Finance:**
 - Code of Ethics.
 - Internal Information System Operating Rules.
 - Annual external audit.
 - Fiscal and accounting advice.
- **Social Security:**
 - Code of Ethics.
 - Internal Information System Operating Rules.
 - Annual external audit.
 - Labor and social advice.
- **Aid and Subsidies:**
 - Code of Ethics.
 - Internal Information System Operating Rules.
 - Anti-corruption Policy.
 - Fraud Prevention, Detection, and Management Policy.
 - Anti-fraud measures plan.

- Conflict of interest management policy.
- Gifts Protocol.
- Annual external audit.
- Project audit.
- Fiscal and accounting advice.
- Advertising of contracts and calls for proposals.
- Contract registry with suppliers.
- Supplier invoice registry.
- Aid registry.
- **Accounting Obligations:**
 - Code of Ethics.
 - Internal Information System Operating Rules.
 - Annual external audit.
 - Fiscal and accounting advice.

g) Recommended Controls

- **Public Treasury:**
 - Criminal Compliance Policy.
 - Disciplinary and Sanctioning Regime Rules.
 - Criminal Risk Prevention Plan.
 - Financial Resources Management Model.
 - Decision-Making Protocol.
 - Tax Policy.
 - Training and awareness, with attendance certificate.
- **Social Security:**
 - Criminal Compliance Policy.
 - Internal Information System Operating Rules.
 - Annual external audit.
 - Labor and social advice.
- **Aid and Subsidies:**
 - Code of Ethics.
 - Internal Information System Operating Rules.
 - Anti-corruption Policy.
 - Fraud Prevention, Detection, and Management Policy.
 - Anti-fraud measures plan.
 - Conflict of interest management policy.
 - Gifts Protocol.
 - Annual external audit.
 - Project audit.
 - Fiscal and accounting advice.
 - Advertising of contracts and calls for proposals.
 - Contract registry with suppliers.
 - Supplier invoice registry.
 - Aid registry.
- **Accounting Obligations:**
 - Code of Ethics.
 - Internal Information System Operating Rules.
 - Annual external audit.
 - Fiscal and accounting advice.
 - Disciplinary and Sanctioning Regime Rules.

- Criminal Risk Prevention Plan.
- Financial Resources Management Model.
- Decision-Making Protocol.
- Human Resources Policy.
- Semi-annual/annual requests for certificates of Social Security payment compliance.
- Training and awareness, with attendance certificate.
- Subsidies:
 - Criminal Compliance Policy.
 - Disciplinary and Sanctioning Regime Rules.
 - Criminal Risk Prevention Plan.
 - Financial Resources Management Model.
 - Decision-Making Protocol.
 - Tax Policy.
 - Aid certification.
 - Training and awareness, with attendance certificate.
- Accounting Obligations:
 - Criminal Compliance Policy.
 - Disciplinary and Sanctioning Regime Rules.
 - Criminal Risk Prevention Plan.
 - Financial Resources Management Model.
 - Decision-Making Protocol.
 - Tax Policy.
 - Training and awareness, with attendance certificate.

15. CRIMES AGAINST THE RIGHTS OF WORKERS REGULATED IN ARTICLES 311 TO 318 OF THE CRIMINAL CODE

Article 311

The following will be punished with prison sentences of six months to six years and fines of six to twelve months:

1. Those who, by means of deceit or abuse of a situation of need, impose on the workers in their service labor or Social Security conditions that harm, suppress, or restrict the rights recognized by legal provisions, collective agreements, or individual contracts.
2. Those who impose illegal conditions on their workers by hiring them under formulas other than the employment contract, or maintain such conditions against an administrative requirement or sanction.
3. Those who simultaneously employ a plurality of workers without notifying their registration in the corresponding Social Security regime or, when applicable, without obtaining the corresponding work permit, provided that the number of affected workers is at least:
 - a) 25% in companies or workplaces with more than 100 workers,
 - b) 50% in companies or workplaces with more than 10 workers but no more than 100, or
 - c) All of them, in companies or workplaces with more than 5 and no more than 10 workers.
4. Those who, in the case of business transfers, knowingly maintain the aforementioned conditions imposed by others, as described in the previous paragraphs.
5. If the behaviors described in the previous sections are carried out with violence or intimidation, the penalties will be increased by one degree.

Article 311 bis

The following will be punished with imprisonment from three to eighteen months or a fine from twelve to thirty months, unless the acts are punished with a more severe penalty under another provision of this Code:

- a) Repeatedly employing or giving work to foreign citizens who lack a work permit, or
- b) Employing or giving work to a minor who lacks a work permit.

Article 312

1. Those who illegally traffic in labor will be punished with imprisonment from two to five years and a fine from six to twelve months.
2. The same penalty will apply to those who recruit people or induce them to leave their job by offering deceptive or false employment or working conditions, and to those who employ foreign nationals without a work permit in conditions that harm, suppress, or restrict the rights they have under legal provisions, collective agreements, or individual contracts.

Article 313

Anyone who determines or facilitates the emigration of a person to another country by simulating a contract or placement, or using another similar deception, will be punished with the penalty provided for in the previous article.

Article 314

Those who cause serious discrimination in employment, public or private, against a person on account of their ideology, religion or beliefs, family situation, membership in an ethnic group, race, or nation, national origin, sex, age, sexual or gender orientation or identity, reasons of gender, aporophobia or social exclusion, the illness they suffer from, or their disability, for holding legal or union representation of workers, for being related to other employees of the company, or for using any of the official languages within the Spanish State, and who do not restore equality before the law after a requirement or administrative sanction, repairing the economic damage incurred, will be punished with imprisonment from six months to two years or a fine from twelve to twenty-four months.

Article 315

1. Those who, through deceit or abuse of a situation of need, prevent or limit the exercise of trade union freedom or the right to strike will be punished with imprisonment from six months to two years or a fine from six to twelve months.
2. If the behaviors described in the previous paragraph are carried out with coercion, they will be punished with imprisonment from one year and nine months to three years or a fine from eighteen to twenty-four months.

Article 316

Those who, in violation of occupational risk prevention regulations and being legally obligated, fail to provide the necessary means for workers to perform their activities with the appropriate safety and hygiene measures, thereby putting their life, health, or physical integrity at serious risk, will be punished with imprisonment from six months to three years and a fine from six to twelve months.

Article 317

When the crime referred to in the previous article is committed by gross negligence, it will be punished with a penalty one degree lower.

Article 318

When the facts foreseen in the articles of this title are attributed to legal persons, the penalty specified will be imposed on the administrators or service managers who were responsible for them and on those who, knowing them and being able to remedy them, failed to take measures to do so. In these cases, the judicial authority may also decree any or several of the measures provided in Article 129 of this Code.

a) Criminal Conduct

The Penal Code penalizes behaviors that violate the rights of workers and punishes:

- The imposition of harmful labour or Social Security conditions.
- Illegal trafficking of labour.
- Serious labour discrimination.
- The limitation of the right to strike and trade union freedom.
- The failure to provide the necessary means for workers to perform their jobs with adequate safety and hygiene measures, putting their life, health, or physical integrity at serious risk.

b) Modes of commission

This crime can be committed both intentionally (dolus) and through gross negligence

c) Protected Legal Interest

The protected legal interest is the integrity of the labor relationship.

d) Departments Exposed to Risk

This crime can primarily be committed by the Board of Trustees and by the heads of the various departments of DIPC.

e) Examples

- Example 1: If DIPC hires workers without registering them in the Social Security system.
- Example 2: If DIPC repeatedly neglects its obligations to provide training on occupational risk prevention.

f) Implemented Controls

- a) Ethical Code
- b) Internal Information System Operating Standards
- c) Annual External Audit
- d) Occupational Risk Prevention Manual
- e) Data Protection Manual
- f) Labour and Social Advisory
- g) List of labour incidents

g) Recommended Controls

- Criminal Compliance Policy
- Disciplinary and Sanctioning Regime Rules
- Criminal Risk Prevention Plan
- Decision-Making Protocol
- Human Resources Policy
- Onboarding Plan
- Protocol for Managing Interpersonal Conflicts

- Periodic and descriptive reports to the HR manager to verify:
 - Registration of new hires in the Social Security system.
 - Reports through the corresponding channel, suggestions, and the action plan to correct that situation.
- Audits on occupational risk prevention.
- Training and awareness, with a certificate of attendance.

16. CRIME OF BRIBERY REGULATED IN ARTICLES 419 TO 427 BIS OF THE CRIMINAL CODE

Article 419

The authority or public official who, for their own benefit or that of a third party, receives or requests, directly or through an intermediary, a gift, favour, or remuneration of any kind, or accepts an offer or promise to perform an act contrary to the duties inherent to their position or to fail to perform or unjustifiably delay the act they are required to do, shall incur a penalty of imprisonment from three to six years, a fine from twelve to twenty-four months, and special disqualification from public employment or office and from the exercise of the right to passive suffrage for a period of nine to twelve years, without prejudice to the penalty corresponding to the act performed, omitted, or delayed due to the reward or promise, if it constitutes a crime.

Article 420

The authority or public official who, for their own benefit or that of a third party, receives or requests, directly or through an intermediary, a gift, favour, or remuneration of any kind, or accepts an offer or promise to perform an act within their charge, shall incur a penalty of imprisonment from two to four years, a fine from twelve to twenty-four months, and special disqualification from public employment or office and from the exercise of the right to passive suffrage for a period of five to nine years.

Article 421

The penalties specified in the previous articles shall also apply when the gift, favour, or remuneration is received or requested by the authority or public official, in their respective cases, as a reward for the conduct described in those articles.

Article 422

The authority or public official who, for their own benefit or that of a third party, accepts, directly or through an intermediary, a gift or present offered to them in consideration of their position or function, shall incur a penalty of imprisonment from six months to one year and suspension from public employment and office for one to three years.

Article 423

The provisions of the preceding articles shall also apply to jurors and arbitrators, national or international, as well as to mediators, experts, court-appointed administrators or trustees, bankruptcy administrators, or any individuals participating in the exercise of public functions.

Article 424

1. A private individual who offers or delivers a gift or remuneration of any kind to an authority, public official, or person participating in the exercise of public functions to have them perform an act contrary to the duties inherent to their position or an act within their charge, to prevent them from performing or delay the act they are required to perform, or

in consideration of their position or function, shall be punished, in their respective cases, with the same penalties of imprisonment and fines as the corrupted authority, official, or individual.

2. When a private individual delivers the gift or remuneration at the request of the authority, public official, or person participating in the exercise of public functions, they shall incur the same penalties of imprisonment and fines as those applicable to the authority or official.
3. If the action achieved or intended by the authority or public official is related to a contracting procedure, subsidies, or auctions called by public administrations or entities, the private individual and, where applicable, the company, association, or organization they represent shall be imposed a penalty of disqualification from obtaining subsidies and public aid, from contracting with public sector entities, organizations, or bodies, and from enjoying tax benefits or incentives and social security benefits for a period of five to ten years.

Article 425

When bribery occurs in a criminal case on behalf of the defendant by their spouse or another person with whom they have an established, analogous relationship of affection, or by any ascendant, descendant, or sibling by blood, adoption, or in-laws in the same degrees, the briber shall be sentenced to imprisonment for six months to one year.

Article 426

A private individual will be exempt from punishment for the crime of bribery if, having occasionally accepted the request for a gift or other reward made by an authority or public official, they report the incident to the authority responsible for investigating it before the procedure is opened, provided that no more than two months have passed since the facts occurred.

Article 427

When, according to Article 31 bis, a legal person is responsible for the crimes listed in this Chapter, the following penalties shall be imposed:

- a) A fine of two to five years, or three to five times the benefit obtained when the resulting amount is higher, if the crime committed by the individual carries a penalty of imprisonment for more than five years.
- b) A fine of one to three years, or two to four times the benefit obtained when the resulting amount is higher, if the crime committed by the individual carries a penalty of more than two years of deprivation of liberty not included in the previous section.
- c) A fine of six months to two years, or two to three times the benefit obtained if the resulting amount is higher, in all other cases.

Given the rules established in Article 66 bis, judges and courts may also impose the penalties listed in letters b) to g) of section 7 of Article 33.

The provisions of the previous articles shall also apply when the described behaviors are carried out by or affect:

- a) Any person holding a legislative, administrative, or judicial position in an EU country or any other foreign country, either by appointment or election.
- b) Any person performing a public function for an EU country or any other foreign country, including a public agency or a state-owned company, for the European Union or another public international organization.
- c) Any official or agent of the European Union or a public international organization.

d) Any person assigned to and performing a public service function related to managing the financial interests of the European Union or making decisions regarding those interests, within the Member States or third countries.

Article 427 bis

When, in accordance with the provisions of Article 31 bis, a legal entity is responsible for the crimes outlined in this Chapter, the following penalties shall be imposed:

- a) A fine of two to five years, or three to five times the benefit obtained when the resulting amount is higher, if the crime committed by the individual carries a penalty of imprisonment for more than five years.
- b) A fine of one to three years, or two to four times the benefit obtained when the resulting amount is higher, if the crime committed by the individual carries a penalty of more than two years of deprivation of liberty not included in the previous clause.
- c) A fine of six months to two years, or two to three times the benefit obtained if the resulting amount is higher, in all other cases.

In accordance with the rules established in Article 66 bis, judges and courts may also impose the penalties listed in letters b) to g) of section 7 of Article 33.

a) Criminal conduct

This crime aims to punish anyone who offers or gives a gift, favor, or remuneration to a public official, of any kind, in exchange for performing, not performing, delaying, or prioritizing tasks or acts inherent to their position, or tasks that, by virtue of their role, they are not supposed to carry out.

b) Methods of commission

This crime can only be committed intentionally.

c) Protected legal interest

The protected legal interest is the proper functioning of public administrations.

d) Departments exposed to the risk

This crime may mainly be committed by the Board of Trustees and by the heads of various departments at DIPC.

e) Examples

- Example: If, in the face of the possibility that DIPC could be sanctioned for failing to meet tax obligations, it accepted the offer of the official handling the sanctioning file to pay a significant sum of money in exchange for resolving the matter in favor of DIPC and agreeing not to sanction it.

f) Implemented controls

- Code of Ethics.
- Internal Information System Operating Rules.
- Anti-Corruption Policy.
- Fraud Prevention, Detection, and Management Policy.
- Anti-Fraud Measures Plan.
- Conflict of Interest Management Policy.
- Gift Protocol.
- Annual external audit.
- Project audits.
- Tax and accounting advice
- Publicity of contracts and calls for tenders.
- Contract register with suppliers.
- Invoice register from suppliers
- Aid register.

g) Recommended controls

- Disciplinary and Sanctioning Regime Rules.
- Criminal Compliance Policy
- Criminal Risk Prevention Plan.
- Decision-Making Protocol.
- Financial Resource Management Model.
- Travel Policy.
- Periodic internal financial and accounting review.
- Training and awareness, with certificate of attendance.
- "Dawn Raid" Policy.

17. CRIME OF TRAFFICKING IN INFLUENCES REGULATED IN ARTICLES 428 TO 430 OF THE CRIMINAL CODE

Article 428

A public official or authority who influences another public official or authority by taking advantage of the exercise of their powers or any other situation derived from their personal or hierarchical relationship with that person or another public official or authority to obtain a decision that may generate, directly or indirectly, an economic benefit for themselves or for a third party, shall incur the penalties of imprisonment for six months to two years, a fine equal to or double the benefit sought or obtained, and special disqualification from public employment or office and from exercising the right to passive suffrage for a period of five to nine years. If the sought benefit is obtained, these penalties shall be imposed in their upper half.

Article 429

A private individual who influences a public official or authority by taking advantage of any situation derived from their personal relationship with the official or another public official or authority to obtain a resolution that may generate, directly or indirectly, an economic benefit for themselves or for a third party, shall be punished with the penalties of imprisonment for six months to two years, a fine equal to or double the benefit sought or obtained, and prohibition from contracting with the public sector, as well as the loss of the possibility of obtaining public subsidies or aid and the right to enjoy fiscal benefits or social security incentives for a period of six to ten years. If the sought benefit is obtained, these penalties shall be imposed in their upper half.

Article 430

When, in accordance with the provisions of Article 31 bis, a legal person is responsible for the crimes covered in this chapter, the penalty of a fine from six months to two years shall be imposed.

In accordance with the rules established in Article 66 bis, judges and courts may also impose the penalties specified in letters b) to g) of section 7 of Article 33. Those who, offering to carry out the conduct described in the two previous articles, request gifts, presents, or any other form of compensation from third parties, or accept offers or promises, shall be punished with imprisonment for six months to one year. If the crime is committed by an authority or public official, in addition to the above penalties, they will be subject to special disqualification from public office and from exercising the right to passive suffrage for a period of one to four years.

a) Criminal Conduct

This crime seeks to punish anyone who gives or makes a gift, favour, or payment to a public official, of any kind, in exchange for doing, not doing, delaying, or prioritizing tasks or acts inherent to their position, or that they should not perform due to their position.

b) Modes of Commission

This crime can only be committed intentionally.

c) Protected Legal Interest

The protected legal interest is the proper functioning of public administrations.

d) Departments Exposed to Risk

This crime can mainly be committed by the Board of Trustees and by the responsible individuals in the different departments of DIPC.

e) Examples

Example: If a member of the Board of Trustees took advantage of their close personal relationship with a member of the Tax Authority to obtain the exoneration of a sanctioning file opened against DIPC.

f) Implemented Controls

- Code of Ethics
- Internal Information System Operating Rules
- Anti-Corruption Policy
- Fraud Prevention, Detection, and Management Policy
- Anti-Fraud Measures Plan
- Conflict of Interest Management Policy
- Gifts Protocol
- Annual External Audit
- Project Audit
- Tax and Accounting Advisory
- Publicity of Contracts and Calls for Proposals
- Register of Contracts with Suppliers
- Supplier Invoice Register
- Register of Aid

g) Recommended Controls

- Penal Compliance Policy
- Disciplinary and Sanctioning Regime Rules
- Criminal Risk Prevention Plan
- Decision-Making Protocol
- Financial Resource Management Model
- Travel Policy
- Supplier Contracting Policy
- Periodic Internal Financial and Accounting Audits
- Training and Awareness, with Certificate of Attendance
- "Dawn Raid" Policy

18. CRIME OF EMBEZZLEMENT, AS SET OUT IN ARTICLES 432 TO 435 BIS OF THE CRIMINAL CODE

Article 432.

1. The public authority or official who commits the crime described in Article 252 regarding public assets shall be punished with a prison sentence of two to six years, special disqualification for public office or employment, and for exercising the right to passive suffrage for a period of six to ten years.
2. The same penalty shall be imposed on the public authority or official who commits the crime described in Article 253 regarding public assets.
3. A prison sentence of four to eight years and absolute disqualification for a period of ten to twenty years shall be imposed if any of the following circumstances occurred in the events referred to in the two previous sections: a) A serious damage or hindrance to public service occurred, or b) The value of the damage caused or of the appropriated goods or effects exceeded 50,000 euros.

If the value of the damage caused or of the appropriated goods or effects exceeds 250,000 euros, the penalty shall be imposed at the higher end of the range, potentially reaching the next higher level.

Article 432 bis

The public authority or official who, without the intention of appropriating the assets, uses public property entrusted to them due to their duties or in connection with them for private purposes, shall incur a prison sentence of six months to three years and suspension from public office or employment for one to four years.

If the offender does not return the same public assets misappropriated within ten days from the initiation of the process, the penalties outlined in the previous article shall be imposed.

Article 433

The public authority or official who, not falling under the previous articles, assigns the public assets they manage to a public application different from the one they were intended for, shall incur a prison sentence of one to four years and special disqualification from public office or employment for two to six years if significant damage or hindrance to the service to which it was allocated occurs. If no such damage occurs, the penalty shall be disqualification from public office or employment for one to three years and a fine of three to twelve months.

Article 433 bis

1. The public authority or official who, in a manner likely to cause economic harm to the public entity they depend on, and outside the cases provided for in Article 390, falsifies its accounting, documents that should reflect its financial situation, or the information contained in them, shall be punished with special disqualification from public office or employment for a period of one to ten years and a fine of twelve to twenty-four months.

2. The same penalties shall be imposed on the public authority or official who, in a manner likely to cause economic harm to the public entity they depend on, provides third parties with false information regarding the financial situation of the entity or any of the documents or information referred to in the previous section.
3. If economic harm to the entity is caused, the penalties shall include a prison sentence of one to four years, special disqualification from public office or employment for a period of three to ten years, and a fine of twelve to twenty-four months.

Article 433 ter

For the purposes of this Code, public assets shall be understood as the totality of goods and rights, with economic and patrimonial content, belonging to public administrations.

Article 434

If the person responsible for any of the acts described in this chapter has effectively and fully repaired the damage caused to public assets before the start of the trial, or has actively and effectively collaborated with the authorities or their agents to obtain decisive evidence for the identification or capture of other responsible parties or for the full clarification of the criminal acts, the judges and courts will impose a penalty one or two degrees lower on the perpetrator of this crime.

Article 435

The provisions of this chapter extend to:

1. Those entrusted with public funds, income, or assets for any reason.
2. Individuals legally designated as custodians of public funds or assets.
3. Administrators or custodians of money or assets seized, confiscated, or deposited by public authority, even if they belong to private individuals.
4. Bankruptcy administrators, with respect to the bankruptcy estate or the economic interests of creditors. In particular, the interests of creditors will be considered affected when, with fraudulent intent, the order of payment of claims established by law is altered.
5. Legal entities that, in accordance with the provisions of Article 31 bis, are responsible for the crimes covered in this chapter. In these cases, the following penalties shall be imposed:
 - a) A fine from two to five years, or three to five times the value of the damage caused or the goods or assets appropriated, when the resulting amount is higher, if the crime committed by the individual carries a prison sentence of more than five years.
 - b) A fine from one to three years, or two to four times the value of the damage caused or the goods or assets appropriated, when the resulting amount is higher, if the crime committed by the individual carries a sentence of more than two years of deprivation of liberty not covered by the previous section.
 - c) A fine from six months to two years, or two to three times the value of the damage caused or the goods or assets appropriated, if the resulting amount is higher, in other cases.In line with the rules established in Article 66 bis, judges and courts may also impose the penalties listed in letters b) to g) of section 7 of Article 33.

Article 435 bis

For the purposes of this chapter, a public official shall be understood as those defined by Articles 24 and 427.

a) Criminal conduct

The crime punishes the person responsible for managing public funds who allocates public assets for private use, uses public assets for a purpose different from that for which they were granted, falsifies the accounting of a public entity, or provides third parties with false information regarding the economic situation of the entity or documents related to it.

b) Modalities of commission

This crime can only be committed intentionally.

c) Protected legal interest

The protected legal interest is public property, as well as society's trust in the proper application of public money.

d) Departments exposed to risk

This crime can primarily be committed by the Board of Trustees.

e) Examples

- Example: If any member of the DIPC Board of Trustees decides to allocate public resources or funds to the expansion of the DIPC headquarters, when such expansion is unnecessary, obtaining a hidden payment from the company responsible for carrying out the expansion work for the headquarters.

f) Implemented controls

- Code of Ethics
- Internal Information System Operating Rules
- Annual external audit
- Project audits
- Tax and accounting advice
- Publicity of contracts and calls
- Contract register with suppliers
- Supplier invoice register
- Aid register

g) Recommended controls

- Disciplinary and Sanctioning Regime Rules
- Financial Resource Management Model
- Decision-Making Protocol
- Training and awareness, with certificate of attendance
- Criminal Compliance Policy

19. APPROVAL OF THE SPECIAL PART OF THE CRIMINAL RISK PREVENTION PLAN

The special part of the Plan was approved by the DIPC Board of Partners on June 28, 2023, coming into effect immediately and remaining fully in force unless any modifications occur.