

CRIMINAL COMPLIANCE POLICY

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. PURPOSE OF THE POLICY

This Criminal Compliance Policy (hereinafter referred to as the “Policy”) aims to implement and promote a corporate culture of compliance within the DONOSTIA INTERNATIONAL PHYSICS CENTER FOUNDATION – DIPC (hereinafter, “DIPC”).

The goal is to ensure the organized and responsible management of the organization, fostering a culture of integrity, transparency, and respect for legal norms and ethical standards in its operations.

Additionally, this Policy demonstrates DIPC’s absolute rejection, particularly by the Board of Trustees, of any irregular behavior in its operations, especially actions that could constitute potential crimes, whose prevention is a primary objective of DIPC’s Corporate Compliance Program.

Thus, DIPC reaffirms its strong commitment to fostering and guaranteeing a culture of compliance and “zero tolerance” for any irregular behavior in its operations and decision-making. This commitment extends to promoting ethical and transparent behaviors, always adhering to applicable laws.

Furthermore, these efforts aim to safeguard DIPC’s image and reputation, ensuring the trust of all stakeholders associated with the organization remains intact and solid over time.

Finally, through this Policy, integrated into the Corporate Compliance Program, DIPC guarantees to third parties, as well as judicial and administrative authorities, its diligent adherence to supervisory, monitoring, and control duties through measures designed to prevent crimes or significantly reduce the risk of their commission.

2. SUBJECTIVE SCOPE OF APPLICATION

This Policy applies to all DIPC Professionals, regardless of their contractual arrangement, hierarchical position, or functional role, with particular emphasis on the members of its Board of Trustees, Executives, and Department Heads. Henceforth, these individuals will be referred to collectively as “Professionals” or individually as “Professional.”

Every DIPC Professional is required to understand and comply with the provisions of this Policy at all times.

Additionally, this Policy extends to companies and professionals with whom DIPC may contract, provided the contracted activity is sensitive or relevant to its operations. In this context, contracts with these companies and professionals will require them to declare that they have adopted appropriate measures in the area of criminal risk prevention.

DIPC will communicate and disseminate this Policy to its Professionals by providing each of them with a copy. All Professionals must formally commit in writing to adhere to this Policy.

3. DOCUMENTS THAT MAKE UP THE CRIMINAL RISK PREVENTION PROGRAM

In accordance with the 1/2015 reform of the Penal Code, DIPC has developed and implemented a Corporate Compliance Program comprising the following documents:

- Risk Map
- Code of Ethics
- Operating Rules for the Internal Information System
- Rules for the Use of the Internal Information System
- Disciplinary and Sanctioning Rules
- Gift Protocol
- Decision-Making Protocol
- Financial Resource Management Model
- Compliance Committee Operating Protocol
- Criminal Risk Prevention Plan
- This Criminal Compliance Policy

4. PRINCIPLES OF ACTION

This Policy, along with other documents in DIPC's Corporate Compliance Program, is based on the following principles of action:

- **Identifying and managing criminal risks:** Conducting a risk map analysis to establish behaviors that could constitute crimes, especially those that may lead to corporate criminal liability.
- **Supervising program implementation:** Overseeing the implementation and effectiveness of the Corporate Compliance Program and related documents in all areas, while integrating criminal prevention responsibilities into job descriptions and processes.
- **Establishing effective control systems:** Implementing adaptable and effective control systems, promoting self-regulation in actions and decision-making by DIPC Professionals.
- **Disciplinary measures:** Establishing a sanctioning system to ensure proper oversight and, when necessary, applying appropriate disciplinary measures. Measures should be applied without conflicts of interest by the Compliance Committee.

- **Mandatory reporting:** Informing all Professionals of their obligation to notify the Compliance Committee via the Internal Information System's Reporting Channel of any criminal conduct or other irregularities. The Committee will investigate reported incidents per the Internal Information System's Operating Rules and, if necessary, inform judicial authorities, providing full cooperation to clarify the matter.
- **Training support:** Providing training to all Professionals to promote a corporate culture of ethics and legal compliance, with periodic updates to ensure the latest knowledge on criminal prevention.
- **Documenting actions:** Ensuring adequate systems for documenting all actions derived from implementing the Corporate Compliance Program and its associated documents.
- **Periodic reviews:** Regularly reviewing the Corporate Compliance Program and its documents, especially after organizational changes, control structure updates, or relevant legal amendments.
- **Providing resources:** Allocating necessary material and human resources to the Compliance Committee to ensure effective criminal prevention within DIPC.

5. CONTROL AND REVIEW

The Compliance Committee is responsible for supervising the implementation, development, and adherence to the Corporate Compliance Program and its associated documents, including this Policy. It is vested with the necessary powers of initiative and control to monitor the program's functionality, effectiveness, and compliance, ensuring the appropriate application of the Disciplinary and Sanctioning Rules when applicable.

The Compliance Committee will carry out its duties with the utmost autonomy and independence, managing the Corporate Compliance Program with due diligence. Additionally, the committee will work in coordination with DIPC's various departments, requiring full collaboration from all areas to achieve the Corporate Compliance objectives effectively.

The Compliance Committee will evaluate the compliance and effectiveness of the Corporate Compliance Program and its associated documents at least once a year, and whenever:

- Relevant violations occur,
- There are changes in DIPC's organization, control structure, or activities, or
- Legal amendments applicable to DIPC necessitate such evaluation.

6. EFFECTIVE DATE AND VALIDITY OF THE POLICY

This Policy was approved by DIPC's Board of Trustees on June 28, 2023. It came into immediate effect and will remain in force unless amended or revised.