



Criminal Compliance Policy

Ref.: PO-009-GNE

The Board of Directors approved the Criminal Compliance Policy on 24 March 2022

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Objective of the Compliance Policy



Objective



The Compliance Policy of Nexus Energía, S.A. forms part of the Nexus Group's Governance and Criminal Compliance System and defines the **general principles and commitments in terms of compliance that we must bear in mind when undertaking our activities and in our relations with our stakeholders**. This policy reaffirms our commitment to the **values set out** in our Code of Ethics and Conduct.

The Company Policy applies to all Nexus Group companies (hereinafter, Nexus, Nexus Group or the Organisation)



Application





Application



The Compliance Policy applies to **all Nexus Group professionals¹** as well as to those persons acting in the name or on behalf of Nexus, **business partners²** and other **stakeholders**, within the ordinary course of their business and transactions for our Organisation.

Nexus shall encourage its business partners to adopt **practices and standards of conduct that respect the principles of this Policy and those of the Code of Ethics and Conduct that apply to them.** The Group may take measures to maintain business relationships only with counterparties that conduct their business in compliance with the Compliance Policy.

1 "Professionals" means all the group obliged to comply with the values, principles and behavioural guidelines set out in the Code: Nexus employees, regardless of their hierarchical level, and all the members of the Board of Directors, the Audit Committee, the Executive Committee and any other committee created within the Board, both of Nexus Energía, S.A. and of any other investee company over which Nexus has effective control or for which it has management and operational responsibility.

2 Any other counterparty with whom Nexus has, or intends to establish, any kind of business relationship.



Commitments





Commitments



**Culture of ethical
behaviour**

**Compliance with
current legislation and
internal regulations**

Nexus is committed to the following:

- The implementation and effective development of a **culture of ethical behaviour and compliance with current legislation and internal regulations** by all Nexus professionals regardless of their position in the organisation chart and the geographical location where they provide their services.
- **“Zero tolerance”** for any **illicit or criminal act** related to our business activities or contrary to the values and principles set out in our Code of Ethics, both by Nexus professionals and by our business partners or, in general, by any of our stakeholders. In this way, **the development of our activities shall be governed by ethical values, compliance with the law, objectivity, transparency, maximum professionalism and commitment.**

In particular, conduct that could constitute any form of corruption or bribery, whether involving a public official or authority, or a company, whether in national or international transactions, is not tolerated, and we must at all times act with respect for fair competition between companies and for the public service. Finally, we do not tolerate conduct that involves the commission or risk of committing any of the offences listed in our criminal risk map.



→ Commitments

- **Appointment of Criminal Compliance Body**

- Oversight of the operation and compliance of the CPM and CCMS



CCMS

Criminal Compliance Management System

- Train, raise awareness and sensitise NX professionals and business partners
- Consequences of non-compliance

CCB



- Obligation to report non-compliant conduct, illegal acts or fraud

- **The Board**, at the proposal of the Audit Committee, **shall appoint a Criminal Compliance Body**, which shall be a collective body to **oversee the operation of and compliance with our Crime Prevention Model (CPM) and the implementing Criminal Compliance Management System (“CCMS”)**, and which shall report to the Audit Committee on a regular basis. This Body shall have authority, independence and autonomy in the exercise of its duties and shall be provided with sufficient material and financial resources to **perform its duties, to promote and respect its autonomy and independence, and to facilitate its training in order to provide it with the authority and leadership necessary for the exercise of its duties.**
- **Training, raising awareness and sensitising Nexus professionals** and, eventually, business partners as a building block to promote a true culture of ethics and compliance within the Nexus Group and disseminate it among our stakeholders. *This training shall deal with the key elements of the criminal liability of the legal person, the offences associated with the activities and the criminal risk map of the Organisation, the consequences of non-compliance, as well as the roles and responsibilities of Nexus professionals in relation to the CCMS.*
- **Informing and raising awareness among Nexus professionals and counterparties** of the obligation to report non-compliant conduct or conduct that is not in line with our principles and values, illegal acts and possible situations of fraud, through the available communication channel.



Ethical Channel



CCMS

- **Enabling and maintaining an Ethics and Consultation Channel for professionals and suppliers, as well as implementing internal regulations**, thus regulating the rights and obligations of users, guaranteeing rights such as the confidentiality and protection of personal data, objectivity and independent decision-making and, in particular, the presumption of innocence and the guarantee of non-retaliation for people reporting facts in good faith. **This Channel must be used by any professional when a non-compliance or risk of non-compliance of the Code of Ethics and Conduct, the CCMS and internal rules and controls is detected, or when the commission (or risk of commission) of an unlawful act or offence is detected.**
- **The establishment of a CCMS**, implementing the adopted Crime Prevention Model, with the aim of seeking the maximum effectiveness of the model, **which allows the risks of non-compliance in the activity of the Nexus Group to be identified, assessed and managed by applying controls in the processes and activities of the organisation through internal regulations** (policies, standards and procedures) **that help to prevent and detect non-compliance and offences.** In addition, indicators shall be established in order to be able to monitor the CCMS, ensuring its effective implementation, development and continuous improvement.



Adoption of disciplinary measures



CCMS



Periodically assess compliance and effectiveness of the CCMS

- **The adoption of the appropriate disciplinary measures in the event of breaches of the Code of Ethics and Conduct**, the CCMS, the internal rules and controls or the commission of an unlawful act or offence, in accordance with current labour legislation and other applicable and concordant legislation, ensuring the equitable, fair and proportional application of penalties. This is without prejudice to any other type of liability to which the acts committed may give rise.
- **Periodically assessing compliance and effectiveness of the CCMS** and promoting its continuous improvement.



Responsibilities





→ Responsibilities



**Board of
Directors and
Audit Committee**

**Senior
Management**



**Criminal
Compliance
Body**



The **Board of Directors of Nexus is ultimately responsible for the Governance and Compliance System**, which, through the **Audit Committee**, must **promote, encourage and ensure** that the necessary measures are adopted for the correct design, **development and implementation of this Policy**.

The **Criminal Compliance Body shall oversee the operation of and compliance with the Crime Prevention Model and the implementing CCMS**, reporting regularly to the Board through the Audit Committee.

The senior management shall act with the utmost commitment to the Policy and shall act as a benchmark in the Organisation for their ethical conduct and compliance, showing their unequivocal support to the Compliance Body for the identification of risks and the development and implementation of all necessary control measures for their better management and to prevent the commission of criminal acts, fraud or wrongdoings. It shall also ensure that employees under its management are aware of and comply with this policy.

All Nexus Group professionals must know and comply with this Compliance Policy.



nexus
energía