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# Corruption Prevention Procedure



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# Introduction

## Explanatory statements

The Cellnex Telecom Group (hereinafter, **Cellnex**) has as one of its basic pillars the conduction of their business in an **upright, honest, responsible and transparent** way, always following the principles of ethics in developing its activity, and not tolerating any form of corruption.

In this sense, the current changing environment, the different geographical scopes where Cellnex carries out its activities and the constant relationship with third parties makes it necessary for Cellnex to be fully committed to the fight against all forms of corruption, providing coverage of the main legal, reputational and economic risks to which it is exposed.

As a result of such commitment, since 2015 Cellnex Telecom S.A. (hereinafter, **Cellnex Telecom**), holding society of Cellnex, is part of the **United Nations Global Compact for corporate sustainability**, which includes amongst its 10 principles to fight against corruption.

Consequently, Cellnex has developed the present **Corruption Prevention Procedure**, the object of which is to establish the principles that ought to be followed in the fight against corruption and provide a guide for all managers, employees and governing bodies of Cellnex, as well as third parties, to follow, setting out appropriate standards of conduct regarding the prevention, detection, investigation and redress of any corrupt practice within Cellnex.

Accordingly, Cellnex has certain **compliance and internal control mechanisms** that make it possible to identify the criminal risks to which it is exposed by reason of its activity, as well as to reasonably reduce the probability of their realization, all this set in a frame of a process of **continuous improvement** and **compliance** of the requirements

established by both **internal and external rules**.

In this context, the Corruption Prevention Procedure, together with the Ethical Code and other procedures and policies of Cellnex regarding more specific areas of compliance and legal risks, constitute the manuals of conduct that should govern the performance of Cellnex's employees, as well as its societies and the corresponding groups of interest.

### Review and approval

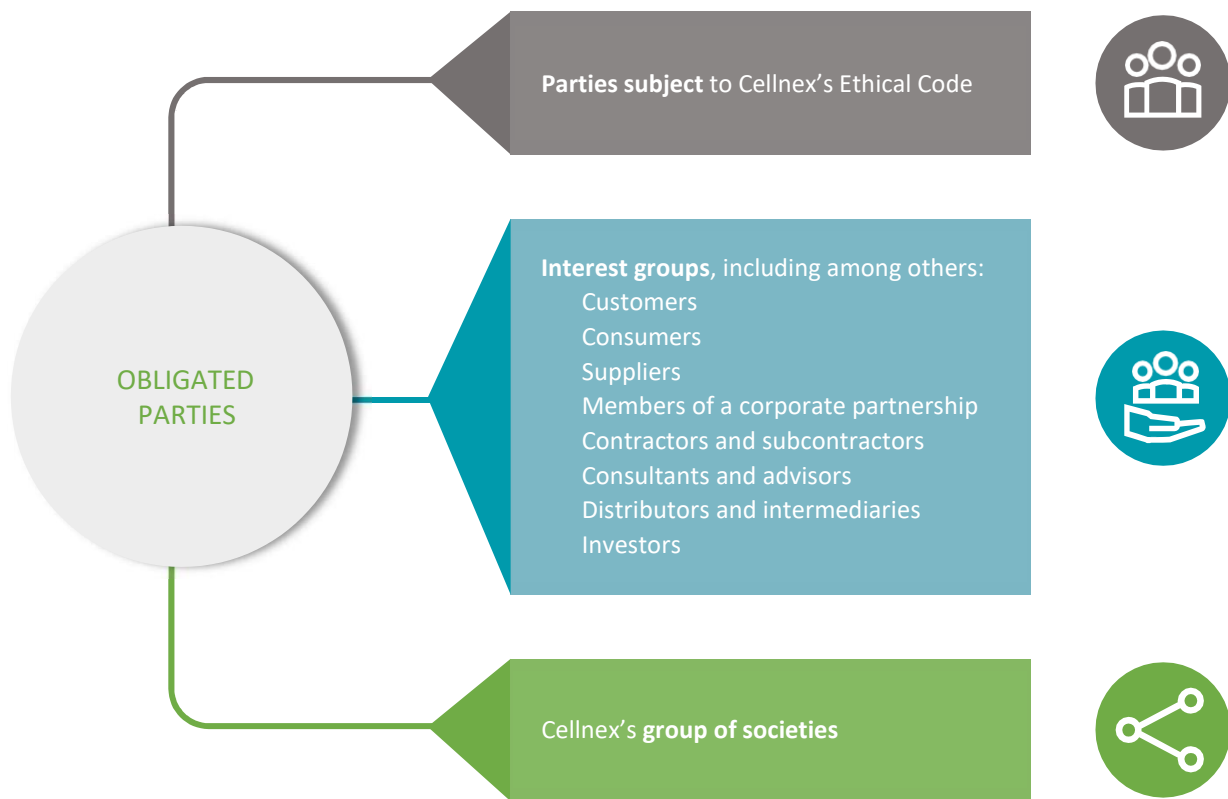
The present Corruption Prevention Procedure has been approved by the Management Board of Cellnex Telecom on December 16<sup>th</sup>, 2020.

Any minor modification relating to the content of the Corruption Prevention Procedure will be submitted for approval to the Ethics and Compliance Committee, being the competent body.

Nevertheless, if such modifications of the content of the Corruption Prevention Procedure are of a material and substantial nature, they will be submitted for approval to the Management Board of Cellnex Telecom.

## Diffusion scope

The present Corruption Prevention Procedure is of mandatory compliance and applies to the following **Obligated Parties**:



## Performance principles

The present Corruption Prevention Procedure is based on the following principles:

- **Zero tolerance:** Not allowing any kind of corruption, extortion or bribery in the development of corporate activities. To this end, promoting a preventive culture based on the “zero tolerance” principle towards corruption in business and the commission of illicit acts.
- **Integrity culture:** Integrating and coordinating the mechanisms of control and compliance necessary to prevent and tackle the possible commission of illicit acts or irregular or fraudulent situations.
- **Legality:** Acting at all times respecting current legislation and in accordance with the provisions of the Ethical Code and other internal rules of Cellnex.

- **Control, report and tracking:** Ensuring that the bodies in charge of supervising and controlling the application of the Corruption Prevention Procedure, specially the Ethics and Compliance Committee, have the necessary material and human resources as well as autonomy, authority and independence.
- **Transparency guarantee:** Keeping internal and reporting channels suited for encouraging any complaints about possible normative breaches or irregularities and establishing the duty to inform about any possible crime or irregularity.
- **Confidentiality and protection of the complainant:** Investigating every well-founded complaint of an allegedly criminal or fraudulent act, as soon as possible, ensuring the confidentiality, anonymity and protection of the complainant, as well as the rights of the investigated persons.
- **Assistance and cooperation:** Provide all the necessary assistance and cooperation that institutions and judicial and administrative bodies might require for the investigation of the irregularities that might have been committed.





**1. Zero tolerance.** Not allowing any kind of corruption, extortion or bribery. Promoting a preventive culture based on the “zero tolerance” principle towards the commission of illicit acts and corruption in business.



**2. Integrity culture.** Integrating and coordinating the mechanisms of control and compliance necessary to prevent and tackle the possible commission of illicit acts or irregular or fraudulent situations.



**3. Legality.** Acting at all times respecting current legislation and in accordance with the provisions of the Ethical Code and other internal rules of Cellnex.



**4. Control, report and tracking.** Ensuring that the bodies in charge of supervising and controlling the application of the Corruption Prevention Procedure have the necessary material and human resources, autonomy, authority and independence.



**5. Transparency.** Keeping internal and reporting channels and establishing the duty to inform about any possible crime or irregularity.



**6. Confidentiality and protection of the complainant.** Investigating every well-founded complaint as soon as possible, ensuring the confidentiality and anonymity of the complainant and the rights of the investigated parties.



**7. Assistance and cooperation.** Paying all the necessary assistance and cooperation that institutions and public bodies might require for the investigation of the irregularities that might have been committed.

## Definitions

**Money laundering.** According to the Financial Action Task Force, it encompasses any practice consisting of:

- The conversion or transfer of property, knowing that it derives from a criminal offence, with the purpose of hiding or disguising its illegal origin or helping any person involved in the commission of the crime escape the legal consequences of their actions.
- Hiding or disguising the real nature, source, location, disposal, movement, rights with respect to, or property of, goods knowing that they derive from a criminal offence.
- The acquisition, possession or use of goods, knowing at the moment of receiving them that they derive from a criminal offence or the participation in some crime.

The purpose of all these practices is ultimately to conceal the origin of money obtained through illicit mechanisms in order to subsequently turn it into “*legitimate equity*”.

**Whistleblowing Channel.** Channel to make, in good faith and without fear of retaliation, consultations or reports of breaches of the Ethical Code, of the present Corruption Prevention Procedure or of any rules applicable to Cellnex.

**Cellnex.** Societies that Cellnex Telecom controls, or might control, directly or indirectly, control meaning:

- owning the majority of voting rights,
- the faculty to name or dismiss the majority of members of the administrative body, or
- the power of disposal, by virtue of agreements celebrated with third parties, of the majority of voting rights.

**Cellnex Telecom.** Cellnex Telecom, S.A.

**Ethics and Compliance Committee.** It is the maximum body that guarantees normative compliance in Cellnex, and its task is to ensure the compliance with business ethics and integrity, as well as the observation of the imperative and voluntary rules that apply to Cellnex and in the core of which is the Ethical Code. Therefore, it is also the advisory and management body, apart from executive, responsible for all the issues concerning the Ethical Code of Cellnex.

Furthermore, the Ethics and Compliance Committee is Cellnex’s Criminal Compliance Body. As such, it is in charge of identifying the criminal risks, including those relating to corruption, that are specific to Cellnex and of establishing controls and measures in order to mitigate them through the dynamic management of the Crime Prevention and Detection Model, protecting Cellnex from criminal liability.

**Management Board.** Cellnex Telecom's social administration body.

**Questionable political contributions.** Contributions to a political party and/or candidate can be a form of concealing corrupt practices, and thus any contribution and/or assistance given to a political party and/or candidate whose motivation, cause and procedure do not comply with the provisions of Cellnex's Ethical Code and/or the present procedure will be considered a questionable contribution.

**Corruption.** Abuse of power committed for personal profit. It can mean not only financial benefits but also other kinds of advantages. This definition applies to both the public and private sector. Transparency International establishes 3 big types of corruption<sup>1</sup>, according to the amount of funds involved and the sector where it takes place: big-scale corruption, minor corruption and political corruption.

**Extortion.** Bribery becomes extortion when the demand is accompanied by threats that endanger the personal integrity or life of the persons involved<sup>2</sup>.

**Favouritism.** It takes place when preference is given to someone over others without considering merits or equity.

**Fraud.** Taking advantage of a situation with the purpose of obtaining a personal profit while causing negative repercussions on the other employees, managers or the company itself<sup>3</sup>.

**Public official<sup>4</sup>:**

- holders of public offices at a national, statewide/provincial or municipal level, including members of legislative bodies, holders of executive offices and those belonging to the judicial power,
- officers of political parties,
- candidates to public offices,
- government employees, including those of ministries, government agencies, administrative courts and the public boards and,
- officials of public international organizations.

**Hospitality.** Attention of any kind, normally of a social nature, that is given in the frame of a commercial and/or professional relationship.

**Facilitation payments.** Relatively low payment made to a person belonging to the public sector or a person with a certification function with the aim of ensuring or speeding the course of paperwork or a necessary action, such as the securing of a license or an

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<sup>1</sup> Definition according to the non-governmental organization Transparency International.

<sup>2</sup> Definition according to the Directives of the Organization for the Economic Co-operation and Development (OECD) for multinationals.

<sup>3</sup> Definition according to the practical guide for risk management and tools for the implementation of the fight against corruption and promotion of transparency of the Spanish Net of the United Nations Global Compact.

<sup>4</sup> Definition according to ISO 37001 Antibribery Management Systems

ordinary business permit, the issuing of entry or exit visas, police protection, telephone, energy or water services, or the speeding of customs clearance, among others.

**Persons belonging to the public sector.** Persons belonging to the national or international public sector, or to international organizations; persons that had belonged to the public sector in the year previous to their termination of office (or the longest period required by applicable legislation) and relatives of the persons mentioned in these two groups.

**Gifts, hospitality, donations and similar benefits.** The following will be considered as such:

- gifts, entertainment and hospitality,
- political or charity donations,
- travels of the client's representative or public officers,
- promotional expenses,
- sponsorships and benefits for the community,
- training,
- membership of clubs,
- personal favors,
- confidential and privileged information.

**Criminal Compliance Officer / Criminal Compliance Body.** Ethics and Compliance Committee.

**Bribery.** Offering or accepting of any gift, borrowing, fee, reward or another advantage for or from any person, as a way of inducing them to behave in a dishonest or illegal manner in a specific situation, such as, for example, the management of a company.

**Obligated parties.** Persons subject to Cellnex's Ethical Code, interest groups (customers, consumers, suppliers, members of a corporate partnership, contractors, subcontractors, consultants, advisors, distributors, intermediaries, investors) and Cellnex's societies.

**Third parties.** Physical or legal person or body independent from Cellnex.

**Influence peddling.** Any activity where a private individual influences a public official or authority availing themselves of any situation derived from their personal relationship with that or another public official or authority in order to achieve a resolution that may directly or indirectly provide the individual with an economic profit, or offering said public official or authority a gift, present or any other remuneration.

# Applicable rules

## Set of external rules

On December 23rd 2010 came into force the *Organic Law 5/2010, of June the 22<sup>nd</sup> 2010*, which amended the *Organic Law 10/1995, of November 23<sup>rd</sup>, 1995, of the Criminal Code*, through which criminal liability of legal persons was introduced for the first time in Spain, in such a way that a trading company can be found liable for the commission of crimes either if (i) the criminal act has been carried out in the name and on behalf of the society by its legal representatives or its “*de facto*” or “*de jure*” administrators, or (ii) it has been carried out by persons subject to the authority of these representatives or administrators, because no proper control was exerted upon them<sup>5</sup>.

Accordingly, with the subsequent reform of the *Organic Law 1/2015, of March 30<sup>th</sup>, 2015*, which amended the *Organic Law 10/1995, of November the 23<sup>rd</sup> 1995 of the Criminal Code*, some measures were provided through which legal persons can attenuate or be released from their liability, among which is (i) the adoption and execution with as much effectiveness as possible of organization and management procedures, (ii) that include measures of surveillance and proper control in order to prevent any criminal action within the organization and (iii) that guarantee at all times the legality of the acts that, in exercise of their professional activity, any worker and manager of the company might do. Broadly, the reform introduced the following developments:

Exemption from criminal liability of the legal person in cases where:

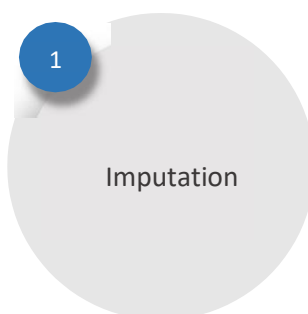
- it has, previously to the commission of the crime, an organizational and management model that includes measures of surveillance and control to effectively prevent the commission of the crime,
- it has an independent body, with autonomous powers of initiative and control, that undertakes the management of the surveillance and control measures implemented in Cellnex, and that adequately carries out its functions,
- the crime has been committed as a consequence of the fact that its material author has fraudulently avoided the control and prevention protocols implemented in the company and,
- there has not been an omission or insufficient exercise of the surveillance, monitoring and control functions by the corresponding body.

<sup>5</sup> Article 31 bis of the Spanish Criminal Code.

The **requirements that the Crime Prevention and Detection Models must include**, in particular:

- a map of criminal risks (*“which will identify the activities whose scope could be a potential source of crimes that must be prevented”*),
- protocols of preventive and reactive action in the face of the commission of crimes,
- financial resources assigned to this end,
- an ethical code and a reporting channel,
- a disciplinary system that *“Properly sanctions non-compliance with the measures established by the model”* and, finally,
- a periodic verification of the model and its eventual modification when there are relevant breaches to its provisions or changes within the organization that make them necessary..

Subsequently, the Attorney General published the **“Circular 1/2016”** where various practices are analyzed in relation to the application of the legal person’s liability, the main ones being:



Managers can be held accountable for the crimes committed by their employees, for default, when the existence of a serious breach of the duties of surveillance, monitoring and control is detected.

The objective of the Crime Prevention and Detection Models must not be to avoid a criminal sanction on the legal person but to establish a culture of compliance and business ethics. Managers must be involved with the effectiveness of the Crime Prevention and Detection Model, thus it is essential to demonstrate that the management team is strict with the fight against crime commission and unethical behavior, and that they have applied the disciplinary system when behaviors that might be contrary to the code of conduct or to the law have been detected.



3

Compliance  
Officer

The **Compliance Officer** (or **Criminal Compliance Body**) must receive the adequate training and means for the development of such function, that can be assumed by an internal collegiate or unipersonal body of Cellnex. The Crime Prevention and Detection Models must guarantee that there is a separation between the Administrative Body and the Compliance Officer, in such way that no administrator can be a part of the control body

Regarding the **outsourcing of the compliance functions**, the convenience of certain functions being externalized, in particular:

- a) The management of the reporting channel, for the purpose of favoring the confidentiality and reception of the complaints.
- b) Training courses by specialists.
- c) The computer applications that control the internal business processes of Cellnex.
- d) The periodic verification of the effectiveness of the Crime Prevention and Detection Model.
- e) The internal investigations after the commission of the crime.

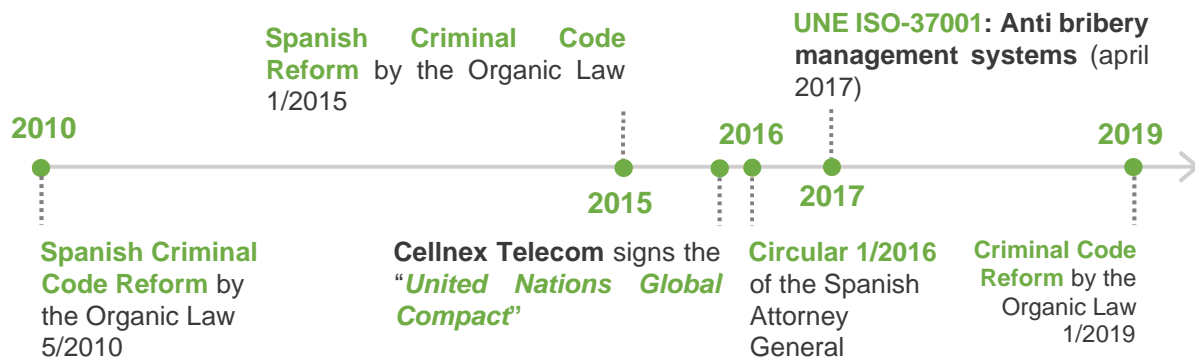
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Outsourcing

More recently, the **Organic Law 1/2019**, of February the 20<sup>th</sup>, established that a legal person can also be liable for the crime of embezzlement, and broadened the criminal definitions for the crimes of private corruption, bribery, influence peddling, market abuse and fraud to the Public Treasury or the Social Security, among others.

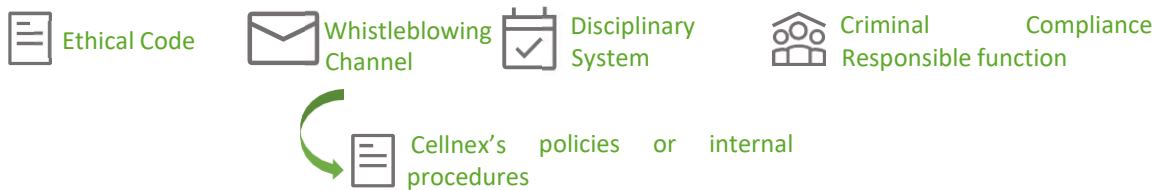
Furthermore, since 2015, Cellnex Telecom is part of the **United Nations Global Compact** for corporate sustainability, which establishes in its tenth article, concerning the fight against corruption, that “*companies must fight against corruption under all its shapes, including extortion and bribery*”.

Finally, it should be noted that this document has been developed in conformity with the requirements established by the **International Organization for Standardization (ISO)** in the norm **UNE-ISO 37001 (April 2017): Anti-bribery management systems. Requirements with guidance for use**, which reflects the international good practice in anti-bribery matters.



### Set of Internal Rules

Cellnex has developed standards, compliance and internal control mechanisms that are directed at different matters that in turn involve greater control of the prevention of corruption, specifically the following:

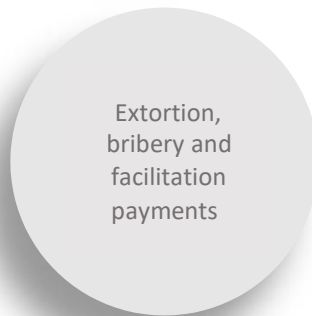


In addition to the above, any other Cellnex internal policy or procedure whose provisions, directly or indirectly, are intended to prevent, detect and mend possible corrupt conduct are also considered internal regulations.



# Prohibited behaviours

Cellnex expresses its **absolute rejection** against any form of corruption and forbids the Obligated Parties from carrying out any action that may constitute the following behaviors and/or crimes:



## Influence peddling

**Influence peddling** includes activities concerning any individual who may influence a public official or authority by taking advantage of any situation resulting from his personal relationship with him to achieve a resolution that may directly or indirectly generate an economic gain, or offering him a gift, present or any other remuneration.

In this regard, **it is prohibited:**

### Influence peddling prohibitions

- Guide or influence, directly or indirectly, the actions of a person belonging to the public sector, taking advantage of any situation that comes from the personal relationship that a Cellnex employee may have with a person belonging to the public sector to achieve a resolution that may directly or indirectly generate an economic advantage for him/her and/or the Cellnex Group.
- Offer or promise a gift, present or any other remuneration to an official or authority.
- Being involved in business, economic transactions or having financial or private interests with any senior official in the national or international public sector or a member of their family.
- In case of having actively participated in electoral campaigns, negotiate on behalf of the Cellnex Group with senior officials of the national or international public sector to obtain any kind of advantage, direct or indirect for the Cellnex Group.
- Participate, engage or request the collaboration of pressure groups or “lobbies”, except in cases in which, after evaluation by the Ethics and Compliance Committee, it is considered that their activity does not constitute an act of corruption or an act that could be considered as illegal in the corresponding jurisdiction and that is in accordance with the Code of Ethics and Cellnex's internal regulations.

## Extortion, bribery and facilitation payments

**Bribery** includes conducts of offering, paying, promising, giving, accepting or requesting from an individual or organization belonging to the public and/or private sector an unjustified benefit of any value, whether or not be a financial profit, directly or indirectly, contravening what is established in the applicable legislation and regulations, as an incentive or reward in relation to the performance of their duties.

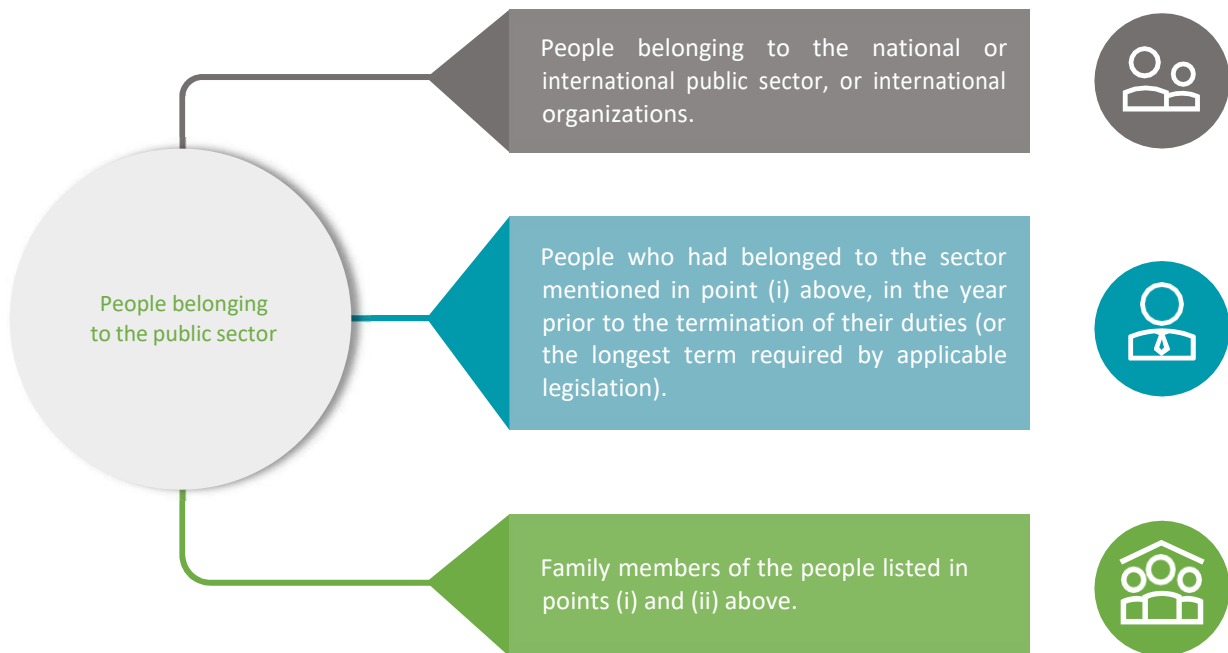
**Extortion**, on its part, consists of forcing another, with violence or intimidation, to carry out or omit a legal act or business to the detriment of one's own- or third-party property.

Finally, the **facilitation payments** include delivering value to an individual or organization, belonging to the public and/or private sector, to ensure or accelerate the performance of a routine action that does not involve a discretionary act for the other part.

### Public sector

Cellnex bases its relations with the national and international public sector on the **principles of transparency and equal opportunities**.

**People belonging to the public sector** are considered:



In this sense, it is **prohibited** in the field of relations with public parties:

#### Extortion, bribery and facilitation payments to the public sector prohibitions

- Offer, promise or deliver **payments, goods or any advantage, benefit or remuneration of any kind**, when it is contrary to the applicable regulations, the Code of Ethics or when they are not considered adequate to the uses and customs of the location, to the people mentioned above.
- Offer and/or accept any facilitation payment

#### Private sector

Cellnex maintains its relations with the national and international private sector in accordance with the **principles of transparency and equal opportunities**, and discards any action aimed to achieve any advantage over competitors in the market where it operates on any kind of act of corruption contrary to applicable legislation.

In this sense, **it is prohibited** in the field of relations with private organizations, to offer, give or promise any unjustified profit to other companies' employees, or to their relatives, belonging to the private sector, to favor any employee, the Cellnex Group or third parties; as well as accepting, receiving or requesting, neither directly nor through an intermediary, any kind of unjustified advantage or profit in order to encourage the person or company, belonging to the private sector, that offers the advantage to the detriment of third parties.

## Illegal funding of Political parties

In the field of relations with political parties, **it is prohibited:**

### Illegal funding of Political parties' prohibitions

- Making donations to political parties and organizations, associations or foundations related to them.
- Making purchases of products or services whose benefits go directly or indirectly to a political party.
- Participating in influence groups that are related to political parties or analogous institutions, except in cases in which, after evaluation by the Ethics and Compliance Committee, it is considered that their activity does not constitute an act of corruption or of political parties financing, and is in accordance with the Cellnex Code of Ethics and the internal regulations of the Cellnex Group.

To this effect, the sponsorship and patronage of projects in which Cellnex wishes to participate must be analyzed in advance, in order to verify that they are not related to the direct or indirect financing of a political party.

In any case, any action of the Cellnex Group must be communicated to the Ethics and Compliance Committee, prior to its performance, for its knowledge and supervision.

Cellnex companies may only maintain relationships with political parties in the **following cases:**

- When they are in accordance with the legal system of the countries where they operate and,
- if projects in accordance with Cellnex's planning are presented. Then the Cellnex Group may participate, provided that, in advance, they have been analyzed and evaluated by the chief executives of Cellnex and the result of such evaluation does not imply the possibility of damage to Cellnex.

## Money laundering and terrorist financing

**Money laundering** is any practice that includes:



The purpose of all these practices is, ultimately, the concealment of the origin of the money obtained through illicit mechanisms to later convert it into “legitimate capital”.

In this context, facilitating money laundering and financing activities classified as terrorist is prohibited.

Cellnex undertakes to collaborate with the authorities of each country in the fight against money laundering and terrorist financing, providing all the information they request, as well as reporting any suspicious operation.

In accordance, all companies of Cellnex group must specify all the mandatory processes and criteria for financing commitment and collaboration projects with the community. And it will establish control and supervision measures with the purpose of controlling the destination of the funds provided by Cellnex companies.

## Development and illegal construction

It is prohibited for all Cellnex Obligated Parties to carry out, for self-profit, unauthorized urbanization, construction or building works on land intended for roads, green areas, public domain assets or places that have their landscape value legally or administratively recognized, ecological, artistic, historical or cultural, or any other reason because of which it may have been considered of special protection.

## Gifts, presents and friendliness

They will be considered gifts, hospitality, donations and similar benefits<sup>6</sup>:

- gifts, entertainment and hospitality,
- political or charitable donations,
- client representative or public official travels,
- promotional expenses,
- sponsorships and community benefits,
- training,
- club memberships,
- personal favors,
- confidential and privileged information.

In this context, **it is forbidden** to offer, promise, pay, give or authorize the delivery of any object of value directly or indirectly to any public official or employee or to any natural or legal entity (public or private) with the purpose of unduly influencing a decision or unlawfully conditioning the conduct of the person who receives the object of value.

Any gift and/or friendliness received or made by any Obligated Party, must in any case be motivated by gratitude and/or due to the existence of a personal relationship and its reception will only be authorized if all the **requirements** indicated below are met:

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<sup>6</sup> Provision of ISO 37001 Anti-Bribery Management Systems (A.15.2)

#### Requirements for any gift or hospitality authorization

- ✓ the gift or hospitality must comply with current legislation.
- ✓ it is not intended to influence third parties or obtain any undue benefit from them or obtain or exchange any favorable treatment.
- ✓ it cannot give rise to a conflict of interests.
- ✓ they do not have a value greater than 100 euros (or equivalent amount in local currency).
- ✓ they do not consist of cash, gift cards and/or any other means of payment that allows the transmission of money.
- ✓ they are not offered to public officials, except when their value is low, and they are reasonable and commensurate with local practice.
- ✓ they do not violate Cellnex's Code of Ethics in any way.

If any Obligated Party receives a gift and/or hospitality that does not meet the above-mentioned requirements, it cannot be accepted, and/or it must be immediately rejected or returned and communicate such circumstance to the Ethics and Compliance Committee.

If the gift and/or hospitality received cannot be returned to its sender, it must be made available to the Ethics and Compliance Committee, which will use it for social purposes.

#### Donations, grants, sponsorships and contributions

All Cellnex companies must verify the nature and purpose of the donations, subsidies, sponsorships and contributions to foundations and other non-governmental entities, which must be justified and in accordance with the lines of action established by Cellnex, setting up the appropriate procedures for such effect.

Any company of Cellnex' group that would like to collaborate in other types of projects, not in accordance with the rules in this document, will need the signature of the requesting director. In case of any doubt about the nature of the collaboration to be carried out, it will be necessary to make a prior enquiry to the Ethics and Compliance Committee.



## The Use of confidential information

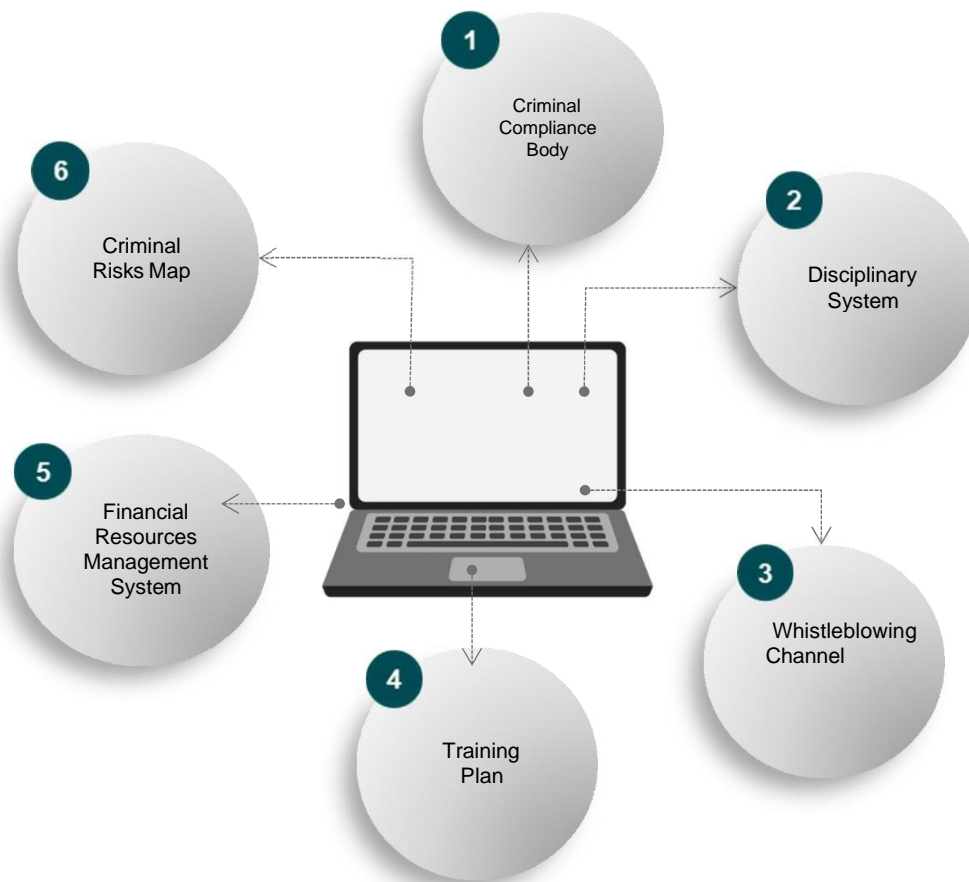
### Prohibitions on the use of confidential information

- The use of confidential information acquired during the term of an existing contract between the Cellnex Group and the national or international public and/or private sector for purposes other than the contract itself.
- The request or obtaining of confidential information from a person belonging to the public or private sector, or from a person who had belonged to the aforementioned sectors, to gain, directly or indirectly, any kind of advantage for the benefit of the Cellnex Group, for purposes unrelated to the contractual relations that the company may maintain with the national or international public or private sector.

# General Control Mechanisms

Cellnex, in accordance with the provisions of article 31 bis of the Spanish Criminal Code, has developed general control mechanisms in order to prevent and mitigate the commission of crimes within Cellnex.

Specifically, Cellnex has the following General Control Mechanisms:



## Criminal Risk Map Existence

Cellnex has an updated Criminal Risk Map. Based on the risks in the said map, all the internal policies and procedures necessary to prevent the commission of crimes related to corruption are continuously designed.

To this end, **the crimes that are likely to generate criminal liability for legal entities are considered**, along with the crimes that may have an accessory consequence according to article 129 of the Spanish Criminal Code<sup>7</sup>.

## Training Plan

Cellnex carries out training actions to prevent criminal liability of the legal entity.

These training actions are intended for all the employees and seek to make them aware of Cellnex's manuals of conduct, especially the Code of Ethics and the Corruption Prevention Procedure, with the ultimate aim of reducing the probability of criminal risks materializing at Cellnex.

## Criminal Compliance Body.

The **Criminal Compliance Body** monitors that the functioning, evaluation and the effectiveness of the control and compliance mechanisms implemented in the different corporate and business areas of Cellnex is guaranteed.

The Ethics and Compliance Committee, of Cellnex, is a collegiate body of internal and permanent nature, linked to the **Committee of Audit and Risk Management** of the Board of Directors of Cellnex Telecom, S.A. to which it reports.. It performs among others the functions of Head of Criminal Compliance. Its mission is to **identify the criminal risks** related to corruption to which Cellnex is exposed and to **evaluate, analyse, implement, improve and monitor** the Crime Prevention and Detection System, with the aim of exempting Cellnex from criminal responsibility.

### Ethics and Compliance Committee

It is the highest body that guarantees the compliance with the Code of Ethics and the internal regulations. This Committee is the advisory and management body, as well as executive, of all matters relating to the detection and prevention of crimes.

<sup>7</sup> It refers to the following crimes: (i) Crimes related to genetic manipulation (arts. 159 to 162 CP), (ii) Crime related to the alteration of prices in competitions and public auctions (art. 262 CP), (iii) Corporate crimes (arts. 290 to 294 CP), (iv) Crimes against workers' rights (art. 311 to 318 CP) (v) Crime of counterfeiting currency and stamped effects (arts. 386 to 389 CP), (vi) Crimes committed on the occasion of the exercise of fundamental rights and public liberties guaranteed by the Constitution (articles 510 to 521 CP).

## Whistleblowing Channel

Cellnex has a complaint channel (hereinafter, the Whistleblowing **Channel**) in order to carry out, in good faith, ensuring the confidentiality and anonymity, and without fear of reprisals, inquiries or complaints of non-compliance with the Code of Ethics, this Corruption Prevention Procedure or any regulations applicable to Cellnex.

Therefore, Cellnex employees, Companies or Stakeholders, can consult any questions about the interpretation of this standard to the Cellnex Ethics and Compliance Committee, as well as about the legislation and other applicable internal regulations.

If any person subject to this rule has knowledge or reasonable evidence of actions that could constitute a legal infringement or that are contrary to the rules of this Corruption Prevention Procedure, they must report said circumstances.

Except in the case of intentional falsification of the complaints made, its presentation will not, in any case, be subject to retaliation.

The Subject Persons can make inquiries and notifications through:



Through the Cellnex Intranet



Through the email [es\\_cellnex.whistleBchannel@pwc.com](mailto:es_cellnex.whistleBchannel@pwc.com), by filling in the form available on the Cellnex website enabled for this purpose by Cellnex: <https://canaletico.pwc.es/Cellnex>

By post to the Channel Manager Offices: Torre PwC. Paseo de la Castellana. 259 B. 28046 Madrid (Spain).



- Telephone call to the following telephone number: +34 915 685 340

Upon receipt of the complaint and after the investigation of the facts, if any act of corruption is likely to occur, the facts will be communicated to the competent judicial authority. At the same time, necessary measures will be adopted to prevent the continuation of the allegedly illegal actions detected.

All communications and / or inquiries received by the Channel Manager from any Subject Person, as well as the procedures that are carried out, will be treated

## Disciplinary System

All Subject Persons must comply with this rule. Failure to comply with this rule by the Subject Persons will be sanctioned in accordance with labor legislation and other applicable regulations, depending on the nature of the relationship existing between the Subject Persons and the Cellnex companies, and may lead to the dismissal or resolution of professional services rendered.

Not complying with this rule will not only affect the offender but also all the Subject Person who, being aware of said non-compliance, has allowed it by action or omission.

Likewise, Cellnex undertakes not to adopt any form of retaliation, direct or indirect, against persons who have communicated through the Whistleblowing Channel or by any other means the commission of any irregular conduct or any act contrary to the law or the corporate system, unless they have acted in bad faith.

## Adequate financial resources management system to prevent the commission of crimes

Cellnex allocates annually a **Budgetary Item to Compliance**.

## Periodic Review of the Crime Prevention and Detection Model

Cellnex carries out a periodic verification of the Crime Prevention and Detection Model, as well as its modification when relevant infringements of its provisions are revealed, or when there are changes in Cellnex's organization, control structure or activity carried out that makes its modification necessary.

# Specific Control Mechanisms

Cellnex has a series of specific controls aimed at mitigating and preventing corruption crimes, which can be grouped into the following general categories:

