

## *Function of Criminal Responsibility*



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# Objective and Scope

## Objective

The objective of this Function of Criminal Responsibility has been to detail the functions and responsibilities that the Cellnex's Committee of Ethics and Compliance must exercise to prevent and, where appropriate, reduce criminal risk by promoting a culture of ethics and compliance. Specifically:

- 1 Disseminate a culture of prevention and criminal compliance.
- 2 Prevent the carrying out of activities by employees, members of Management bodies of Cellnex companies, the Board of Directors and other stakeholders that may entail any criminal risk for Cellnex.
- 3 Establish appropriate surveillance and control measures to prevent crimes and significantly reduce the risk of committing them.
- 4 Improve management and provide greater security and confidence guarantees to governance bodies, shareholders, investors, and other stakeholders.

It should be noted that this Function of Criminal Responsibility is in accordance and in line with the content of the *"Regulations of the Committee of Ethics and Compliance of Cellnex"*.

## Scope

The provisions of this Function of Criminal Responsibility shall apply to the Committee of Ethics and Compliance, which, in its role as the head of criminal compliance of Cellnex Group, is responsible for ensuring the proper functioning of the crime prevention and detection model implemented in Cellnex<sup>1</sup>.



This document is in accordance with the provisions of:

- ✓ The UNE-ISO 37301 Compliance management systems. Requirements with guidance for use.
- ✓ The UNE-ISO 37001 Anti-Bribery Management Systems. Requirements with guidance for use.
- ✓ The UNE-ISO 31000 Risk Management. Guidelines.

<sup>1</sup> From now on, the CPDM.

# Definitions

**Affiliates:** Group of companies in a country in which Cellnex has presence.

**ARMC:** Audit and Risk Management Committee of Cellnex.

**BoD:** Board of Directors of Cellnex.

**CEC:** Committee of Ethics and Compliance of Cellnex.

**Cellnex:** A business group formed by Cellnex Telecom and the companies which Cellnex Telecom owns or may have the control of, directly or indirectly, understanding by control:

- to hold the majority of voting rights,
- the faculty to name or dismiss the majority of the members of the management body, and/or,
- the faculty to dispose, considering the pre-signed contracts with third parties of the majority of voting rights.

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

**Code of Ethics:** Basic Cellnex's rule that sets general conduct guidelines which are mandatory for all Subject Persons to it. None of Cellnex's internal set of rules can go against the Code of Ethics.

**Conflict of Interests:** Any situation where the unbiased and objective exercising of the Subject Persons' functions in Cellnex is compromised by family or affectionate reasons, political or national affinity, economic interest, or any other direct or indirect personal interest.

**Corruption Prevention Procedure:** Procedure whose main goal is to set the principles that must be followed to fight against corruption, which must be set as a guide to all directors, employees, and governance bodies in Cellnex, as well in

as any third party, setting the appropriate standards to detect, investigate and solve any corruptive practice.

**CPDM:** Crime prevention and detection model implemented in Cellnex.

**Internal Regulation:** Procedures, processes, guides, regulations and/or instructions internally generated by Cellnex that develop the behavioral standards defined in the Code of Ethics.

**Legislation:** Set of rules dictated by any public authority.

**Policy for the Whistleblowing Channel:** Procedure, scope, and application of the received communications through the Whistleblowing Channel, by any of the Subject Persons to the Code of Ethics or any third party that uses it, related to any infringement of the in-force Legislation and/or any Internal Regulation.

**Regulations of the Committee of Ethics and Compliance:** Regulation whose goal is to determine the principles of behavior and conduct of the Committee of Ethics and Compliance ("CEC") of Cellnex Telecom, and to establish the basic rules of organization and functioning and defining its competencies.

**Stakeholders:** Cellnex's stakeholders are, among others: (i) suppliers, (ii) clients, (iii) Shareholders, (iv) investors, (v) public regulatory administrations, (vi) sectorial associations and international organizations, (vii) the media, (viii) Partners in shared projects, (ix) site providers, (x) communities in which Cellnex's activity is developed, and (xi) any other physical or legal person who is related in any way to Cellnex.

**Whistleblowing Channel:** The Cellnex Whistleblowing Channel is a communication tool accessible to any of the Subject Persons to its Code of Ethics and any other third party that makes use of it which allows them to report, in good faith, without fear of reprisals, confidentially and anonymously, any kind of violation of the current legislation and/or other Internal Regulations that they may notice within Cellnex.

# Functions and Responsibilities

The main functions and responsibilities of the Committee of Ethics and Compliance in relation to the prevention and detection of criminal risks within Cellnex are as follows:



## Support functions related to the Management bodies of Cellnex companies and the Board of Directors

- Support the Management bodies (specifically, the Board of Directors<sup>2</sup> and the Audit and Risk Management Committee<sup>3</sup>) in the promotion and dissemination of Cellnex's ethical values and ensuring adherence to them by employees, members of the management bodies and other stakeholders.
- Support the BoD and ARMC in the establishment of internal regulations regarding criminal compliance.

## Functions related to the planning of Criminal Compliance responsibilities.

- Develop a criminal compliance plan that includes scheduled activities for the next fiscal year in terms of policy development, awareness, reviews, projects, and initiatives. This annual criminal compliance plan will follow a risk-based approach applicable to Cellnex.

<sup>2</sup> From now on, the **BoD**.

<sup>3</sup> From now on, the **ARMC**.

### Functions related to the identification of the criminal risks applicable to Cellnex and the controls implemented to mitigate such risks

- Define, update, supervise, and monitor Cellnex's crime prevention and detection model implemented in Cellnex ("CPDM"). Specifically:
  1. Identify the areas and activities in which criminal risks may materialize and specifically the inherent risk of the activities and services provided by Cellnex, in terms of probability and impact.
  2. Identify, define, and develop preventive, detection, and reaction controls to mitigate the criminal risk to which Cellnex is exposed.
  3. Analyze the design, implementation, and effectiveness of the operation of the controls.
  4. Develop a criminal risk map and a control map that document the inherent risks, the various controls applied to mitigate each of the identified criminal risks, and the residual risk to which Cellnex is exposed.
  5. Coordinate and supervise any activity leading to obtaining an Independent Expert Report that identifies and evaluates the measures established in Cellnex to mitigate criminal risks.

The Independent Expert Report will be requested to a relevant third party appointed by the CEC if some of the following circumstances take place: (i) changes in the applicable legislation and/or, (ii) changes in the context, structure, activity, or strategy of the organization. At least, every 3 years.

### Functions related to updating the different policies, procedures, and processes in terms of criminal compliance

- Define and update the Code of Ethics, the Cellnex Corruption Prevention Procedure, the Gifts and Hospitality Policy, the Conflict of Interests Policy, the Policy of the Whistleblowing Channel and other regulations to be developed in the area of prevention and detection of criminal risks.

### Functions related to communication and awareness-raising

- Communicate and raise awareness among employees, members of the Management bodies of Cellnex companies, the Board of Directors as well as other stakeholders of Cellnex, regarding compliance with criminal law.
- Participate in the planning of training actions within Cellnex's CPDM scope, which includes awareness on the Code of Ethics, the Corruption Prevention Procedure, the Gifts and Hospitality Policy, the Conflict of Interests Policy, the Policy of the Whistleblowing Channel, and other applicable regulations regarding the prevention and detection of criminal risks.
- Coordinate communications with regulatory agencies, courts, or other regulators on criminal compliance matters that may affect Cellnex.

As an example, in the event of the initiation of a criminal legal process against Cellnex or any employee, to coordinate the activities, communications, flow of information, and defense strategy with the legal counsel of both the employee and Cellnex.

- Regarding the CEC's operations in relation to the Whistleblowing Channel, see the Policy of the Whistleblowing Channel ([www.cellnex.com](http://www.cellnex.com) - [Ethics and Compliance](#)).
- Report to the BoD and the ARMC on any serious and urgent incidents arising in connection with the CPDM.

### Functions related to documented information

- Implement a system of information and documentation on compliance with criminal law, which includes, among others, the following documented information:
  - ✓ Objectives, goals, structure, and content of Cellnex's CPDM.
  - ✓ Updated record of policies, procedures, processes, and other internal regulations to demonstrate the existence and effectiveness of the CPDM.
  - ✓ Updated record of the activities carried out and the annual criminal compliance plans.
  - ✓ Reports prepared by the rest of the business areas, departments, subsidiaries, and external auditors that certify the functioning of Cellnex's CPDM.
  - ✓ Documentation related to regulatory information requirements.
  - ✓ Any other evidence of exercising due control by Cellnex and that allows to confirm such task in the case of materialization of any criminal risk.

### Functions related to performance evaluation

- Ensure that the Cellnex's CPDM is reviewed at planned intervals. Additionally, to establish the key risk indicators (KRIs) and key performance indicators (KPIs) for criminal compliance, measure and analyze them.
- Report to the BoD and the ARMC on the results of the application of Cellnex's CPDM.
- Update of criminal compliance obligations.
- If a "*non-conformity*" or breach of Cellnex's CPDM occurs:

Take actions for its control and correction

Establish action plans to ensure that a non-conformity does not happen again

Carry out periodic monitoring of the progress of actions taken

Review the effectiveness of corrective actions taken

Make any necessary changes to adjust the CPDM

Establish communication mechanisms with Internal Audit



### Functions of advice, support, and resolution of queries regarding compliance with criminal regulations

- Provision of advisory, support, and resolution services for inquiries related to criminal compliance matters for employees, members of the management bodies, subsidiaries, and other stakeholders.

### Functions related to coordination with the rest of Cellnex affiliates

- If deemed necessary, appoint responsible individuals of the different Cellnex affiliates abroad who, functionally reporting to the CEC, will assume information and monitoring duties in the development of the functions described in this Function of Criminal Responsibility.

In this regard, corresponding coordination procedures will be established with Cellnex affiliates, which will be implemented and monitored by the CEC.

### Other functions related to Criminal Compliance

- All those functions related to criminal compliance that may be assigned by the various internal and external regulations that may exist at any given time or that derive from those indicated in the previous points.

# Approval, Review, Diffusion and Awareness



This Function of Criminal Responsibility has been approved by the Board of Directors of Cellnex, in their meeting, which took place on the 27<sup>th</sup> of July 2023, being in force from then on.



The Committee of Ethics and Compliance shall be responsible for periodically reviewing the contents of this Function of Criminal Responsibility and shall propose modifications and updates that contribute to its development and continuous improvement.



Likewise, the Committee of Ethics and Compliance shall be responsible for promoting the dissemination and knowledge of this Function of Criminal Responsibility.



Cellnex will promote the corresponding awareness to all members of the organization for their knowledge of the ethical principles, as well as the duties and rules of conduct derived from the Function of Criminal Responsibility.

## Changes control

Version	Elaborate by	Department	Validity	Changes
1	Committee of Ethics and Compliance	-	12/11/2019	Initial version
2	Committee of Ethics and Compliance	-	27/7/2023	Adapting the format and updating the content