URÍA
MENÉNDEZ

CRIME PREVENTION POLICY – URÍA MENÉNDEZ ABOGADOS, S.L.P.

1. BACKGROUND AND PURPOSE

At URÍA MENÉNDEZ ABOGADOS, S.L.P. ("**UM**") we are dedicated to fostering a corporate culture rooted in integrity and transparency. Ethical values are at the core of our business model and decision-making processes, forming the foundation of the trust clients and society place in us.

We are committed to ensuring that our members fully comply with applicable regulations and the highest ethical standards. We have a compliance system aimed at preventing crime and corruption risks that identifies and mitigates any risks of a criminal nature associated with our activities ("**Compliance Programme**").

This Crime Prevention Policy ("**Policy**") sets out the principles and core elements of our Compliance Programme to detect, prevent and respond effectively to potential compliance breaches.

2. SCOPE

This Policy is binding on all members of our firm across our offices and branches.

It also applies to third parties contracted by or working with UM, who are expected to uphold our principles where applicable.

3. GENERAL PRINCIPLES

Consistent with our Code of Conduct, the following principles and commitments apply to all our activities:

3.1 COMPLIANCE WITH LAWS AND INTERNAL POLICIES

We are committed to complying with applicable regulations, particularly those relating to criminal law and anti-corruption. Any involvement in unlawful conduct is strictly prohibited. All members of UM are required to comply fully with applicable laws, internal policies and established procedures.

We also rigorously uphold the professional and ethical standards of the legal profession, which are fundamental to the proper practice of law and to safeguarding its core values.

We will respond appropriately and effectively to breaches of the Compliance Programme, applying disciplinary measures where appropriate in compliance with the applicable employment regulations.

3.2 ETHICAL LEADERSHIP

We foster a culture of compliance by encouraging ethical and transparent conduct, essential to minimising criminal liability risks. This culture must guide every decision and action undertaken by our members.

The Board, partners and managers set the tone from the top by upholding the highest ethical standards and ensuring that our entire organisation adheres to them.

3.3 AUTHORITY, INDEPENDENCE AND AUTONOMY

We ensure that the compliance function acts with authority, independence and autonomy, and is equipped with the resources needed for the effective implementation of the Compliance Programme.

3.4 IMAGE AND REPUTATION

At UM, we consider our image and reputation among our most valuable assets, carefully built over generations by our dedicated professionals. Each of our members shares the responsibility to safeguard this legacy, which requires the highest standards of professionalism and ethical conduct.

3.5 COMPLIANCE PROGRAMME COMMUNICATION

We are committed to ensuring that our Compliance Programme is communicated to all our members and relevant third parties to raise awareness and foster engagement with our ethical standards**.**

3.6 WHISTLEBLOWING AND NON-RETALIATION

We actively promote the use of our Ethics Channel as a key tool for the early detection of potential breaches. The Ethics Channel guarantees strict confidentiality (particularly protecting the whistleblower's identity), protection against retaliation, effective case handling, and safeguards for the rights of individuals under investigation, in line with applicable laws and our internal rules.

All of our members have a duty to report any actions or conduct that may constitute a breach of regulations, especially those that could give rise to criminal liability within UM.

3.7 CONTINUOUS IMPROVEMENT OF THE COMPLIANCE PROGRAMME

We are committed to regularly reviewing and updating our Compliance Programme to reflect regulatory requirements, organisational developments and business needs. Continuous improvement is central to our approach.

4. KEY ELEMENTS OF THE COMPLIANCE PROGRAMME

Our Compliance Programme is built on the following key elements:

4.1 SUPERVISORY BODY

In addition to the responsibilities of the Board and senior management, we have a dedicated supervisory body with the authority, independence and autonomy to oversee the Compliance Programme. These functions are entrusted to our Crime Prevention Committee ("**Committee**"), which regularly reports to the Board and senior management on the implementation of the Programme and the effectiveness of related preventive measures.

The Committee is supported by the Crime Prevention Unit ("**Unit**"), which operates within our Ethics, Risk and Compliance Department.

4.2 INTERNAL POLICIES AND PROCEDURES

At UM, we have a comprehensive set of internal policies, rules and procedures designed to address compliance, prevent risks of criminal liability and combat corruption. They provide practical guidance for the early detection and prevention of risks and for ensuring compliance with applicable laws.

The key internal policies and procedures of the Compliance Programme are:

(i) Code of Conduct

(ii) Crime Prevention Policy

(iii) Anti-Corruption Policy

(iv) Ethics Channel Policy

(v) Crime Prevention Manual

(vi) Communication Management Procedure

4.3 RISK IDENTIFICATION AND ASSESSMENT

At UM we regularly identify and assess activities and processes that may give rise to criminal liability. This proactive approach allows us to establish appropriate controls and ensure continuous monitoring. The findings of this risk analysis are set out in our Crime Prevention Manual.

4.4 POLICIES AND PROCEDURES FOR CRIME PREVENTION

We have specific policies and procedures to prevent criminal liability risks in our day-to-day operations. These include strict controls over financial resources to safeguard against potential offences and to ensure full transparency and traceability in all financial transactions.

4.5 WHISTLEBLOWING SYSTEM AND PROTECTION

We operate an Ethics Channel that is accessible to all individuals covered by whistleblower protection laws. This Channel allows for the reporting of suspected or actual criminal or administrative offences, as well as other breaches of law or our Code of Conduct. Reports may concern completed or ongoing breaches, attempted breaches, or efforts to conceal them, when identified in a professional context.

We guarantee confidentiality and protection against retaliation for reports made in good faith. Each report is handled in accordance with our Ethics Channel Policy and Communication Management Procedure.

4.6 NON-COMPLIANCE

Failure to comply with this Policy or with the Compliance Programme procedures may result in disciplinary action or other appropriate measures, depending on the wrongdoer's relationship with UM. These measures may include termination of that relationship, without prejudice to any other legal liability that may arise.

4.7 OVERSIGHT AND PERIODIC REVIEW

The Committee, supported by the Unit, ensures the effective implementation of the Compliance Programme and has authority to commission internal or external audits.

The purpose of such oversight and periodic review is to (i) prevent, mitigate and detect potential criminal liability risks, (ii) identify possible breaches, and (iii) implement improvements to keep the Compliance Programme aligned with the highest standards.

4.8 TRAINING AND AWARENESS

We provide training and awareness initiatives on the Compliance Programme for all members. They are designed to raise awareness and foster a culture of compliance, including strict adherence to anti-corruption standards.

5. COMMUNICATION AND ACCESS TO THE POLICY

All our members can access this Policy on the intranet; it is also published on our website.

6. APPROVAL, MONITORING AND REVIEW

This Policy has been approved by UM's Board and forms an integral part of our corporate strategy and culture. It enters into force on the date of its publication on our intranet and website.

The Policy is reviewed periodically to ensure it remains up to date with legislative and case law developments, organisational changes, and circumstances arising from our daily operations.

Approved by the Board on 23 October 2025



