

**CRIME PREVENTION  
MANUAL AND CODE OF  
CONDUCT AND ETHICS  
OF MACHINE POINT  
CONSULTANTS, S.L.**

## INDEX

1. INTRODUCTION.....	3
2. MACHINE POINT'S CODE OF CONDUCT AND ETHICS.....	4
2.1. Scope of Application .....	4
2.2. Ethical Conduct and Values.....	5
2.3. Relations with Third Parties .....	5
2.4. Internal Relations .....	6
2.5. Personal Integrity.....	7
2.6. Publicity.....	8
2.7. Compliance with the Code.....	8
3. PERFORMANCE POLICIES .....	9
4. RISK MANAGEMENT .....	12
4.1. Prevent.....	12
4.2. Detect.....	12
4.3. React.....	13
5. POLICIES AND PROCEDURES .....	13
5.1. Information Security Policy.....	13
5.2. Expense Policy.....	14
5.3. Data Protection Policy.....	14
5.4. Supplier Policy.....	14
5.5. Policy for the prevention of sexual and gender-based harassment.....	15
5.6. Other protocols and procedures.....	15
6.- ETHICS CHANNEL/WEB FORM.....	15
7. MONITORING AND REVIEW .....	16
8. ADVERTISING .....	16
9. UPDATING.....	16

## 1. INTRODUCTION

MACHINE POINT CONSULTANTS, S.L. (hereinafter MACHINE POINT) approved in August 2016 a Crime Prevention Manual and Code of Conduct and Ethics, in order to adapt to the legal requirements introduced in the Spanish legal system regarding the criminal liability of legal persons, and to benefit from the exemption from criminal liability in the event that the legal person can prove that it has adopted and effectively implemented an organization and management model that includes the appropriate surveillance and control measures to prevent crimes of the same nature or to significantly reduce the risk of their commission, as established in art. 31 bis of the Criminal Code. 31 bis of the Penal Code, according to the wording given by O.L. 1/2015 of March 30.

With the implementation and subsequent development of the "Compliance" system, MACHINE POINT maintains its commitment to strictly comply with current legislation and fully respect the obligations and commitments assumed in its contractual relationships with third parties.

Likewise, MACHINE POINT undertakes to maintain an honest and upright behavior in all its actions, avoiding any form of corruption, and expresses its commitment to "zero tolerance" to crime and, in this context, reaffirms its firm opposition to the commission of any type of illegal or criminal act and its total commitment to put all the means at its disposal for detection, prevention and punishment of fraudulent acts and conduct that may be committed by its legal representatives, those authorized to make decisions on behalf of the company MACHINE POINT or holding powers of organization and control, its employees, managers or any person under their authority, as well as to maintain at all times a corporate culture of honesty and ethics.

The intention of this Manual is to convey to all employees, managers and third parties who establish a direct relationship with MACHINE POINT, the consequences that may arise from any conduct that does not conform to these policies and procedures, in addition to conveying the message of the obligation to comply with the parameters of conduct and ethics established by MACHINE POINT.

This Manual, subsequent to its first drafting, has been adapted in response to legislative modifications, those derived from changes in MACHINE POINT's procedures and controls, as well as from the experience of the management of the Compliance system since its implementation in 2016.

For the drafting of this version of the Manual, a detailed review of the analysis of the criminal risks that could hypothetically occur in the different business areas of MACHINE POINT has been carried out, in order to update the controls and action policies.

## 2. MACHINE POINT'S CODE OF CONDUCT AND ETHICS

The Code of Conduct and Ethics, hereinafter referred to as "Code of Conduct", is an essential part of the crime prevention plan of MACHINE POINT, as a basic rule regulating the operation of our organization.

MACHINE POINT undertakes to make available the necessary means to ensure its effective compliance. And to this end, all those doubts or queries that may arise about the correct interpretation of the rules, or their subsequent compliance, should be transmitted to the person responsible for regulatory compliance, Compliance Committee, through the channel: [canaletico@machinepoint.com](mailto:canaletico@machinepoint.com).

This commitment to compliance means that disciplinary sanctions may be taken by the Board of Directors in the event of non-compliance with this "Code of Conduct" and with the policies, controls and procedures.

### 2.1. Scope of Application

This Manual and Code of Conduct applies to all employees and managers of MACHINE POINT (hereinafter referred to as "employees"), as well as to all persons and companies with whom they have a direct relationship.

In order to ensure compliance, MACHINE POINT will make this Code available to all its employees and will ensure that they receive the necessary training.

The content of this Code shall prevail over any rules that may exist in the company and that may contradict it, except in those cases in which internal regulations establish more demanding standards of conduct than those of this Code (such as specific policies) or contravene any legal provision.

## 2.2. Ethical Conduct and Values

All MP employees must comply with all the principles set forth in this Code.

MACHINE POINT recognizes in the following principles the ethical values that should govern our behavior:

1. Respect for the dignity of the person and the rights that are inherent to him/her. MACHINE POINT is committed to enforce the content of the Universal Declaration of Human Rights, the United Nations Global Compact, as well as other conventions and treaties of international organizations, such as the Organization for Economic Cooperation and Development and the International Labour Organization.
2. Respect for the equality of people and their diversity, which implies respect for all personal and professional relationships. Therefore, there is no room for any type of attitudes that may be considered discriminatory, such as discrimination based on sex, ethnic origin, creed, religion, age, disability, political affinity, sexual orientation, nationality, citizenship, marital status or socioeconomic status.
3. Strict compliance with current legislation. This implies that all our employees respect the applicable regulations.
4. Professional objectivity. Both in decision making and in the daily performance of our duties.

## 2.3. Relations with Third Parties

This Code is not only mandatory for all employees who are part of MACHINE POINT. but also for those persons or companies that maintain a direct relationship (customers, suppliers, etc.).

1. The employees of MACHINE POINT, are committed to comply with the rules, principles and values contained in this Code in their relationship with those persons or companies that maintain a direct relationship with this company.
2. All information that MACHINE POINT employees become aware of in the course of their duties is considered CONFIDENTIAL. Therefore, they must use all the systems that the company has in place to ensure that such information is stored securely. It is therefore forbidden to disclose it to third parties, as stated in this Crime Prevention Manual, as well as unauthorized access, as provided for in the "Information Security Policy".
3. MACHINE POINT reminds its employees that all information obtained, internally or externally, is protected by intellectual and industrial property regulations, either

because it is the property of a third party, or because it is the property of MACHINE POINT, as a result of the provision of services performed by employees. In both cases, employees must be scrupulous in respecting the rights of intellectual and industrial property, and consult the Management of the company in case of doubt.

4. In addition to this Code, MACHINE POINT has established a set of specific rules and procedures, as set out in the Crime Prevention Manual, designed to protect and ensure the proper treatment of personal information.
5. MACHINE POINT employees shall refrain from offering or giving gifts or gratuities to third parties that could have the purpose of improperly influencing the achievement of a benefit or favor for the company. In this sense, only those gifts or donations that do not exceed 50 euros may be offered or accepted. Gifts exceeding this amount shall be handed over to the Compliance Committee, which shall agree with the management body to hold a raffle, drawing or similar.

In the event that such gifts or gratuities are not susceptible to delivery, such as travel, meals, etc., they may not be accepted by MACHINE POINT employees.

6. It should be remembered that MACHINE POINT is firmly committed to promoting sustainable development and respect for the environment. In this regard, it should be recalled that our employees will refrain from conduct, in the exercise of their duties, contrary to good environmental practices. Likewise, employees must respect the environmental legislation in force wherever they carry out their activities or functions.
7. The communications of our employees, both among themselves and with third parties, in commercial transactions with contractual relevance that condition the position of MACHINE POINT, must be made in writing. Failure to comply with this rule may be subject to disciplinary action.

In order to avoid undue interpretations and cases of possible misleading advertising, in contracts for the purchase and sale of machinery, it must be stated that the information and data of the products for sale are subject to the information provided by the owner.

## 2.4. Internal Relations

Attracting, retaining and developing talent and knowledge is one of our objectives as a business organization. It is us, the people who make up this company, who give added value to MACHINE POINT.

That is why:

1. In general, personnel selection processes will be open and transparent. They will be developed according to objective methods of assessing the ability and qualifications of candidates, without admitting the influence of external factors that may alter the independent judgment of those responsible for hiring MACHINE POINT.
2. MACHINE POINT encourages teamwork, mutual respect and smooth communication as essential elements of our corporate culture. Our work requires constant collaboration between different departments, so support, accountability and respect are fundamental to us.
3. The promotion of MACHINE POINT employees will be based on equal opportunities and the recognition of the merit and capabilities of the individual, measured through objective criteria of evaluation of their skills and performance.
4. MACHINE POINT has among its objectives to ensure an environment free of health risks in its facilities, having adopted rules and procedures on occupational health and prevention of occupational hazards. However, the enforcement of these rules requires from all employees a proactive attitude, aimed at ensuring their own safety against the risks that may arise to their health as a result of their work activities, as well as to monitor the safety of all those whose health could be affected by their acts or omissions.

## 2.5. Personal Integrity

1. MACHINE POINT employees must identify, in the performance of their duties, any situation that could affect their professional objectivity. Such situations must be brought to the attention of the Compliance Officer (Compliance Committee).
2. Employees shall not accept personal benefits or financial compensation from any customer or supplier. In this regard, employees must pay special attention to the Crime Prevention Manual, since their actions in the performance of their duties may constitute a crime.
3. In no way may the labor, professional or contractual relationships established by employees be used to promote situations of harassment, intimidation or any other situation that violates personal dignity or involves discrimination.
4. Preserving the integrity of MACHINE POINT transcends mere personal responsibility for individual actions and requires the commitment of employees to disclose, through appropriate communication to the person responsible for crime prevention, Compliance Committee, those actions that although not directly related to their actions or area of responsibility, they consider ethically questionable in accordance with the contents of

the Code and, especially, those that could result in a breach of the law. The aforementioned communication may be made in any of the socially accepted ways, among others through the email [canaletico@machinepoint.com](mailto:canaletico@machinepoint.com) or the form provided on the website.

5. Employees are informed of the express prohibition of any retaliation against any employee or third party who communicates any circumstance through the established channel.
6. Any person who terminates the contractual relationship with MACHINE POINT, will refrain from using any information obtained during their relationship with the company.
7. Employees assume that the work developed for MACHINE POINT, whether or not it is considered intellectual property, belongs exclusively to MACHINE POINT.

Employees agree not to copy, reproduce or transmit the same, as well as to return any material owned by MACHINE POINT that they have at the time of termination of their relationship.

## 2.6. Publicity

This Code of Conduct and Ethics will be available to all employees through the corporate website [www.machinepoint.com](http://www.machinepoint.com) and the "Communications" section of the LOTUS application. IONS IN LOTUS. Likewise, the ethics channel and the whistleblower system will be available through the form provided on the website, under the terms regulated below (section 9 Ethics Channel).

Likewise, employees will receive training on MACHINE POINT's compliance policy.

## 2.7. Compliance with the Code

The administrative body of MACHINE POINT has established the necessary mechanisms to ensure that the Crime Prevention Manual and the Code of Conduct and Ethics are complied with within our organization.

To this end, it has appointed a Compliance Committee made up of Alvaro Ibarguren León, Sandra Escudero Oncalada and Blanca González Maeso, who will act as Compliance Office (CO).

In the exercise of their duties, they will be responsible for reviewing this Manual and its correct application.



This Code of Conduct and Ethics is mandatory for all employees and third parties who maintain a direct relationship with MACHINE POINT.

In the event that any employee or third party has any doubts or needs any information about what is discussed herein, he/she may contact the Compliance Committee through the email [canaletico@machinepoint.com](mailto:canaletico@machinepoint.com), or through the form on the website [www.machinepoint.com](http://www.machinepoint.com).

### 3. PERFORMANCE POLICIES

Crime	Action Policies
1. and 2. <i>Discovery and disclosure of secrets / illicit access to computer data and software (Art. 197 CP).</i>	<p>A. Strict compliance with the "MP Crime Prevention Manual and Code of Conduct and Ethics" (hereinafter "Code of Conduct").</p> <p>B. Strict compliance with the "Information Security Policy".</p>
3. <i>Fraud and Swindle (Arts.248-251 CP).</i>	<p>A. Strict compliance with accounting, tax and commercial obligations.</p> <p>B. Strict compliance with the "Code of Conduct".</p> <p>C. Procedure for double checking of bank details for payment by transfer or supplier registration. Fraud prevention protocol.</p>
4. <i>Punishable Insolvencies (Arts. 257-261 CP).</i>	<p>A. Strict compliance with the "Code of Conduct".</p> <p>B. Strict compliance with accounting, tax and commercial obligations.</p> <p>C. Documentary record of all operations carried out.</p>
5. <i>Infringement of Intellectual Property Rights (Art. 270 CP).</i>	<p>A. Strict compliance with the "Information Security Policy".</p>
6. <i>Infringement of Industrial Property Rights (Art. 274 CP).</i>	<p>A. Strict compliance with the "Information Security Policy".</p>
7. <i>Misleading advertising (Art.282, 288).</i>	<p>A. Strict compliance with the "Code of Conduct".</p>
8. <i>Dissemination of false news and rumors and</i>	<p>A. Strict compliance with the "Code of Conduct".</p>

Crime	Action Policies
<i>insider trading.</i>	B. Strict compliance with the "Information Security Policy".  C. Signing of confidentiality clauses that include information obtained about third parties.
9. <i>Corruption between individuals</i> (Art. 286 bis CP).	A. Strict compliance with the "Code of Conduct".  B. Maintenance of a system of books, accounts and records that accurately reflect all transactions and cash disposals in the Company.
10. <i>Corruption of foreign public agent.</i>	A. Strict compliance with the "Code of Conduct".  B. Maintenance of a system of books, accounts and records that accurately reflect all transactions and disposition of cash in the Company.  C. Control of the commercial operations carried out by MP and its relationship with third parties.
11 and 12. <i>Tax and Social Security fraud</i> (Arts. 305-310 CP).	A. Strict compliance with the "Code of Conduct".  B. Maintenance of a system of books, accounts and records that accurately reflect all operations and cash disposals in the Company.
13. <i>Crimes against natural resources and the environment</i> (Art. 325 CP).	A. Strict compliance with the "Code of Conduct".
14. <i>Bribery</i> (Art. 424 CP).	A. Strict compliance with the "Code of Conduct".
15. <i>Influence peddling</i> (Art. 429 CP).	A. Strict compliance with the "Code of Conduct".  B. Any dealings with a public official or administrative authority to obtain an advantage in the commercial position of MP before the administration for which the official works, by means of past or future consideration, for actions, legal or illegal, carried out by the official for the benefit of MP, is prohibited.
16. <i>Money Laundering</i> (Art. 302 CP).	A. Strict compliance with the "Code of Conduct".  B. It is mandatory to maintain a system of books, accounts and records that accurately reflect all transactions and disposition of cash in the Company.

Crime	Action Policies
17. <i>Crimes against the rights of foreign citizens (art. 318. Bis.5).</i>	A. Strict compliance with the "Code of Conduct". B. Compliance with current labour and social security legislation.
18. <i>Illegal Financing of Political Parties.</i>	A. Strict compliance with the "Code of Conduct". B. It is mandatory to maintain a system of books, accounts and records that accurately reflect all transactions and disposals of cash in the Company.
19. <i>Contraband (Art. 2.6 LO 6/2011).</i>	A. Strict compliance with the "Code of Conduct". B. Strict compliance with customs and foreign trade regulations.
20. <i>Discrimination / Incitement to hatred (Art. 510 y 510 bis).</i>	A. Strict compliance with the "Code of Conduct". B. Control procedure through the Ethics Channel. C. Compliance training sessions.
21. <i>Crimes against moral integrity (Art. 173.1)</i>	A. Strict compliance with the "Code of Conduct". B. Strict compliance with the Protocol for the prevention of sexual and gender-based harassment.
22. <i>Sexual harassment offenses (Art. 184.1 y 184.2)</i>	A. Strict compliance with the "Code of Conduct". B. Strict compliance with the Protocol for the prevention of sexual and gender-based harassment.

## 4. RISK MANAGEMENT

This MACHINE POINT Crime Prevention Manual and Code of Conduct and Ethics contains the necessary mechanisms established in order to avoid criminal liability arising from the commission of a crime perpetrated by an employee.

Therefore, we intend not only to comply with the corporate obligation of due control but also to protect our employees in the performance of their duties and to train them in the values protected and promoted by MACHINE POINT.

Consequently, the exercise of risk management will be a joint activity of the entire organization, which will be headed by the person responsible for regulatory compliance, the Compliance Committee.

Risk management is divided into three stages: prevention, detection and reaction.

### 4.1. Prevent

The prevention stage is fundamental in our compliance program. For this purpose, training is established as a fundamental and basic step in this stage, which will be in charge of the person responsible for regulatory compliance, Compliance Committee, or the person or persons to whom he/she deems convenient to delegate.

In the event that the employee does not speak Spanish, something common due to the foreign origin of many of them, access to a copy of the abbreviated Crime Prevention Manual and Code of Conduct and Ethics translated into English will be provided. In this case, the training will also be in English.

Within the prevention stage, the analysis of risks through the risk map, which is part of the complete version of the Manual, is of particular relevance.

### 4.2. Detect

The "detect" stage is the control stage itself.

The control task is not an isolated task, but MACHINE POINT's intention is to include the whole organization in this task.

Any employee or third party who has a direct relationship with MACHINE POINT will have the appropriate mechanisms to report to the Compliance Officer, CO, any breach of the Code of

Conduct and Ethics or non-compliance with the procedures contained in this manual, as well as the commission of a crime.

In addition, the Compliance Officer, following the procedure, will investigate all facts of which he/she becomes aware.

He/she will also review that the procedures are being complied with and will propose their updating when deemed necessary.

For MACHINE POINT, this Manual makes sense as a living tool within the company that must be adapted to the day to day.

### **4.3. React**

In the event that non-compliance with the Manual developed herein is detected, MACHINE POINT has established the necessary mechanisms to react.

The Compliance Officer, Compliance Committee, will, after investigation, submit a proposal to the management body, which will be responsible for any decision to be taken.

In the event that the management body decides to impose a sanction on any of its employees, it will be carried out on the basis of the labor regulations in force at the time.

## **5. POLICIES AND PROCEDURES**

MACHINE POINT has established a series of specific policies and procedures, outlined below, which are intended to comply with the values, principles and standards of the Crime Prevention Manual and the Code of Conduct and Ethics, and are therefore mandatory.

### **5.1. Information Security Policy.**

MACHINE POINT has information whose misuse or loss may damage the reputation of the organization or cause competitive, commercial or legal damages. On the other hand, the deterioration or unavailability of Information Systems may disrupt the normal development of operations causing negative effects on the company's profitability.

The main objective of this Policy is to mitigate the risks associated with the Information Systems within MACHINE POINT, and for this purpose the rules of obligatory compliance are determined for the company's personnel in the performance of their duties when accessing information,

information systems or resources in general, in order to protect the confidentiality, integrity and availability of the information, as well as compliance with the Law.

The latest version of the Information Security Policy is available in the "Communications" section of Lotus under the title "Updated Information Security Policy in Machine Point Consultants S.L.", document version of June 1, 2023, published on June 12, 2023.

## **5.2. Expense Policy.**

MACHINE POINT has a specific policy that is intended to inform our employees of the limits that MACHINE POINT has for the use of company property.

This policy is not only a protection for our company but also for the employees themselves.

This policy can be found in the "Communications" section of Lotus under the title "Expenses Policy", a document published on February 25, 2014.

## **5.3. Data Protection Policy.**

MACHINE POINT strictly complies with the legislation on data protection, as well as with the legislative developments that follow.

For a greater and strict control, MACHINE POINT has the support of a specialized consulting firm that is responsible for compliance with specific policies in this area and performs annual audits. Internally, MACHINE POINT has two protocols available to employees to comply with current regulations: Protocol to comply with Regulation (EU) 2016/679 of April 27 (GDPR) and Organic Law 3/2018 of December 5 (LOPDGDD), (version dated May 2021); and, Specific protocol for the marketing department, dated May 14, 2021.

These protocols are accessible through the "Communications" section of the LOTUS application where they have been published since May 24, 2021.

## **5.4. Supplier Policy.**

MACHINE POINT has developed an action policy specially designed for suppliers accessible on our corporate website in the Compliance section.

## **5.5. Policy for the prevention of sexual and gender-based harassment.**

MACHINE POINT is committed to preventing and acting against sexual harassment and harassment based on sex in any of its manifestations, and to this end has approved on February 4, 2024 a Protocol for the prevention and action against sexual harassment and harassment based on sex in the company, which must be known and complied with by all employees, managers, ...etc.

This protocol was published on March 8, 2024, and is accessible in the Communications section of the Lotus application.

## **5.6. Other protocols and procedures..**

MACHINE POINT has a system of procedures included in the Organizational Procedures Manual, which includes most of the existing ones, although there are others not included in the same, or developed later.

Among them, it is worth mentioning the Fraud Prevention Protocol, which aims to establish a double verification system during the invoicing phase to prevent possible cases of payment fraud; and the Workday Registration Protocol (intratime), which regulates the way in which MACHINE POINT regulates the legal obligation to register the workday.

## **6.- ETHICS CHANNEL/WEB FORM.**

MACHINE POINT has created a channel to inform the Compliance Committee of any possible non-compliance with the Crime Prevention Manual and Code of Conduct and Ethics.

The Compliance Committee is composed of the following persons: Ms. Sandra Escudero Oncalada, Ms. Blanca González Maeso and Mr. Álvaro Iburguren León.

Any communication addressed to the Compliance Committee may be made either through the e-mail address [canaletico@machinepoint.com](mailto:canaletico@machinepoint.com) or through the corporate website.

On the other hand, in application of the provisions of Law 2/2023, of February 20, regulating the protection of persons who report regulatory infringements and the fight against corruption, a form has been implemented, accessible through the Compliance section of the corporate website, which guarantees the anonymity of the communication.

## 7. MONITORING AND REVIEW

In order to keep this Crime Prevention Manual and Code of Conduct and Ethics alive and up to date, it must be adapted to possible legislative changes and to the day-to-day running of MACHINE POINT. The present version of the Manual responds to this need for updating.

To this end, it will be the responsibility of the Compliance Committee to propose to the management body the changes it deems appropriate. For this activity, it may request the collaboration of other employees of the company, the MACHINE POINT's lawyer, or any other person it deems necessary.

## 8. ADVERTISING

This Manual will be published in two versions.

An abridged version that does not include the table of offenses, risk analysis, the status of the Compliance Officer and the Investigation procedure, and a complete version that includes all the sections of the Manual. The reason for not including these sections in the abridged version is that they are aspects that should not be of general use, and therefore, their knowledge is reserved to the management body and the Compliance Committee.

The abridged version will be available on MP's corporate website: [www.machinepoint.com](http://www.machinepoint.com) and in the LOTUS application.

The full version will be in the possession of the Compliance Committee and the Management Body.

## 9. UPDATING

This Manual has been updated as of March 11, 2024, with version number 2; this is the latest approved version of the document.