

**EUROPA MUNDO
VACACIONES S.L.U.**

CRIMINAL COMPLIANCE POLICY

EUROPA MUNDO VACACIONES S.L.U.

EUROPA MUNDO VACACIONES S.L.U., hereinafter Europamundo, carries out its activities and operations in compliance with the laws and regulations in force, and implements internal guidelines, policies, and procedures to ensure that ensure compliance with such laws and regulations.

Europamundo identifies, manages, and informs the Compliance Committee and Management of any risk of criminal non-compliance that must be prevented.

Inappropriate behaviour by a single individual in managerial position, employee or personnel performing functions for the Company can potentially damage our image and reputation in a very short space of time. We must therefore actively prevent and avoid this possibility.

To this end, all persons forming part of Europamundo, including the Directors, management personnel and other employees (hereinafter, the "Personnel") are required to and the people linked to Europamundo by any type of employment or commercial relationship, we carry out our activities with a firm commitment to comply with the regulations in force, our ethical principles, our forthcoming Compliance Manual, our internal policies, as well as with the procedures and controls established within the Company.

The purpose of this Policy is to send a strong message of opposition to the commission of any unlawful act to Europamundo Personnel, as well as to other interested parties who have dealings with the Company, criminal or otherwise reprehensible. In no case shall the commission of a criminal offence by Personnel be justified, even if such action would apparently produce a benefit of any kind for Europamundo. Europamundo is also prepared to combat these acts and to prevent any possible deterioration of its image and reputation.

This Compliance Policy constitutes the frame of reference for the new and forthcoming Compliance Model, which must be known by all Personnel and promoted by the Board of Directors.

Why a Compliance Management System?

The main reasons for implementing an effective and efficient Compliance Management System are highlighted below:

- a) **Strong business ethics culture:** guidance with regard to appropriate and correct behaviour for management and staff.
- b) **Liability and fines:** to avoid criminal/civil liabilities and the imposition of penalties and fines on Europamundo.
- c) **Legal claims:** to prevent third party claims against Europamundo.
- d) **Reputational risk:** to prevent damage to Europamundo's reputation, guaranteeing its value.

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- e) **Customers:** to maintain and secure business with major customers, who require that their suppliers' activities comply with all applicable laws and regulations.
- f) **Supply chain management:** to ensure supply chain risk reduction by ensuring responsible and ethical business practices in global supply chains.

Therefore, a Compliance Management System contributes to guaranteeing and increasing the value of Europamundo and protecting the management against possible personal/legal liabilities.

Criminal Compliance Management System

Europamundo with its new and forthcoming Compliance Management System that meets the minimum requirements, set out throughout this document, and is consistent with the organisation's aims.

In order to establish an effective Management System, Europamundo takes into account the following steps:

- Identifies and assesses risks;
- Develop preventive measures;
- Implements;
- Detect, respond and track effectiveness;
- Reports; and
- Continuous improvement of its Management System.

Criminal Compliance is the result of Europamundo meeting its criminal compliance objectives, through the observance of the requirements set out below:

I. Commitment

Compliance must start at the top of the organisation.

Europamundo Management is responsible for developing and implementing a Compliance Management System, based on the application of appropriate policies and procedures that ensure compliance with all applicable laws and regulations.

The appointment of a compliance officer does not relieve management of its ultimate responsibility for establishing an effective Criminal Compliance System.

Europamundo's Management communicates its clear commitment to criminal compliance ("higher hierarchy, higher standards") and complies with the requirements of this compliance policy and the implemented Criminal Compliance Management System.

Europamundo is committed to the continuous improvement of the Criminal Compliance Management System.

II. Agenda of the Senior Management

Criminal compliance will be a regular item on the agenda of Management meetings (held at least once a year).

III. Compliance Officer(s) (Compliance Committee)

Five persons have been appointed to act as the persons responsible for compliance with the Company's Criminal Prevention System (hereinafter, persons who are members of the "Compliance Committee" and the "Compliance Officer" or "Compliance Officer", who are as follows.

Compliance Committee:

- Berend Lund Christian
- Gabriel Sanchez de Lamadrid
- Liliana Lázaro Castro
- Pedro Damián Cano Borrego as Compliance Officer
- Good Practices Committee Coordinator

The Board of Directors has appointed the persons-members of the Compliance Committee, who have a legal and economic understanding of compliance issues and are reliable and trustworthy.

Its main functions consist of:

- Ensuring the implementation of appropriate policies and procedures
- Be the contact person if Staff wish to raise questions on compliance issues.
- Organise appropriate training for all staff on the Code of Ethics and other essential compliance issues.
- Review the Code of Ethics and the rest of Europamundo's compliance guidelines and policies on a regular basis and propose modifications or additional guidelines or policies if necessary.
- Inform the organisation about important legal developments that may cause non-compliance issues.

- If a non-compliance issue is suspected, investigate the matter, and ensure that it is resolved, ensuring that the bona fide whistleblower does not suffer retaliation.
- To be responsible for proposing compliance audits to the Board of Directors.
- Prepare periodic or ad hoc reports to the Governing Body and maintain a line of communication with senior management.
- Take responsibility for reporting to the Governing Body if senior management has not been able to resolve a non-compliance issue.

The responsibilities and tasks delegated to the Compliance Committee are well defined and documented, which is done through a Charter or Minutes of Senior Management, addressed and countersigned by the Compliance Officers themselves.

The persons responsible for compliance have sufficient resources to perform their duties adequately.

The persons responsible for compliance work together with the company's management and cooperate fully with the other bodies of the organisation.

I. Risk identification/assessment

The Compliance Management System is based on a documented process, in which criminal compliance risks are identified and evaluated. Risk identification and assessment is repeated at fixed intervals or as a specific response to an extraordinary event, significant change in the structure or activity of Europamundo, changes in jurisprudence or if relevant legislative changes occur.

II. Development of corrective measures

Once the risk identification and assessment process has been completed, measures are developed to eliminate the cause of the non-conformity and prevent recurrence.

Europamundo develops or, as the case may be, revises existing compliance documents, taking into account the results of the risk identification and assessment.

III. Training

Employees receive basic compliance training and their attendance at such training is documented.

The contribution of the company's staff to the effectiveness of the Criminal Compliance Management System is paramount for them to help prevent and detect risks

criminal offences, preventing them from materialising and recognising the risk factors.

IV. Competition

Europamundo ensures the competence of compliance personnel, based on appropriate education, training or experience.

Performance objectives shall be reviewed periodically to ensure that reasonable safeguards are in place and to avoid incentivising criminal risk-taking or promoting inappropriate conduct in relation to Criminal Compliance.

V. Research

Any suspected non-compliance will be investigated immediately.

VI. Any suspected non-compliance will be investigated immediately.

Annual internal criminal compliance audits will be conducted to address and investigate compliance issues. The audit plan shall be formally approved by the Governing Body.

Alternatively, external professionals may be engaged.

The person responsible for compliance shall annually submit a compliance audit plan to management, including a description of the selected compliance issues to be examined in the audit.

The results of the compliance audit shall be communicated to management. An executive summary shall be provided to the Board of Directors or Governing Body together with the audit report.

The person in charge of compliance auditing has sufficient resources to carry out his or her duties.

VII. Complaints Channel

Europamundo will implement a whistle-blowing system, whereby staff and interested third parties can report any information regarding an alleged non-compliance to the person responsible for compliance (Compliance Committee) of the company.

If necessary, employees who file a complaint may do so anonymously, unless this is not permitted by law.

The address for lodging the appropriate complaints is:

- **E-mail:** canaldedenuncias@europamundo.com
- **Phone:** 673463531 (Pedro Damian Cano Borrego as Compliance Officer)
- **Physical mailbox for the Complaints Channel:** Located in the dining room (to be installed at the time of signing).
- **Mailing Address:**
EUROPA MUNDO VACACIONES S.L.U.
Attention: Complaints channel
C/ GARCIA DE PAREDES, 55
28010 – MADRID

VIII. Sanctions for misbehaviour

Breaches require an appropriate sanction, irrespective of the status of the employee concerned (including, for example, non-payment of bonuses, legal action or dismissal).

IX. Procedures for the delegation of powers

In cases where Europamundo management delegates decision-making in areas where there is a higher criminal risk, Europamundo shall establish and implement a procedure and a system of controls to ensure that the decision-making process and the level of authority of the decision-makers are appropriate and free from actual or potential conflicts of interest.

X. Objective

Criminal compliance objectives are consistent with the provisions of this Criminal Compliance Policy and the results of the criminal risk identification and assessment, are monitored according to the established schedule following the criminal risk assessment process, communicated, measurable (if possible) and updated as appropriate.

Europamundo shall keep all documented information on criminal compliance objectives.

INTERNAL REGULATIONS NOTE. - The Board of Directors and the Management of the Company shall adopt the appropriate legal measures so that all levels of the Company, the main stakeholders, specifically Senior Management, Department Heads and other employees, receive a copy of the Criminal Compliance Policy, as well as the rest of the documents included in the Criminal Compliance Manual, together with the appropriate training necessary for their due understanding and acceptance.

As at 31 May 2023, as follows

Signed by:

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke extending to the right.

Alejandro de la Osa Castro
CEO de Europa Mundo Vacaciones S.L.U.