

Criminal Offence Prevention Policy
June/2025



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1. Introduction

The Criminal Liability of the Legal Entity was first incorporated into the Spanish legal system through Organic Law 5/2010, of 22 June, which amended Organic Law 10/1995, of 23 November, of the Criminal Code, establishing a new Article 31 bis, in force from 23 December 2010.

This Article 31 bis established the possibility of applying as a mitigating circumstance to the criminal liability of legal entities the establishment, prior to the opening of the trial, of effective measures to prevent and discover crimes that could be committed under the cover of the legal entity, measures that are embodied in the so-called “compliance programmes” or crime prevention models.

Organic Law 1/2015 of 30 March, entered into force on 1 July 2015, amending the aforementioned article 31 bis of the Criminal Code in order to introduce a technical improvement in the regulation of this criminal liability of legal entities by appropriately defining the content of “due control”. From that moment on, Article 31 bis of the Criminal Code indicates that crime prevention models can be not only mitigating, but also exonerating for crimes committed by their legal representatives or those authorised to take decisions on behalf of the legal entity or who have organisational and control powers.

On 22 January 2016, the State Attorney General published Circular 1/2016 on the criminal liability of legal entities pursuant to the reform of the Penal Code carried out by Organic Law 1/2015. This document provides instructions for prosecutors to assess the effectiveness of compliance plans in companies, which after the reform are set out as an exemption from criminal liability.

In this context, and as an integral part of its continuous improvement strategy, the CIRSA Group in Spain (hereinafter, “CIRSA” or the “Group” indistinctly) regularly updates the Crime Prevention Model (hereinafter, the “Model”) originally developed in 2012 and which includes the criminal risks to which it is subject, expanding the detail of the main controls available to mitigate them, in accordance with Organic Law 1/2015 and its subsequent amendments, as well as the requirements established by the Circular of the Attorney General's Office 1/2016.

2. Objective

This Criminal Offence Prevention Policy (“**Policy**”) of the CIRSA Group corresponds to the wish of the Board of Directors (“**Board**”) to align itself with the best practices of Corporate Governance in relation to the prevention of criminal risk of the legal entity on the regulations of the Penal Code, applying the concepts used by judges and courts in their rulings to assess the reasonable limits for the implementation of this Policy and taking into account the criteria contained in Circular 1/2016 of the State Attorney General on the Criminal Liability of Legal Entities, court case law and commonly accepted international standards.

This Policy develops the CIRSA Group's Code of Ethics (“**Code**”), ratifying its desire to encourage conduct that respects compliance both with the law and with the body of internal regulations and commitments entered into with society in general, thus defining its framework of principles of compliance in criminal matters.

Based on this commitment to compliance, the parameters of conduct expected of the subjects affected by this document are established, demanding a commitment with them, describing the measures taken to supervise this mandate and the consequences in case of non-compliance.

3. Scope of application

This Policy is mandatory for all members of the Board of Directors, officers and all other CIRSA employees in Spain, as well as for all those who are subject to their authority under the terms defined in Article 31 bis of the Penal Code and, to the extent applicable.

The Policy applies to all activities of the CIRSA Group in Spain. Specifically, the following lines of business are distinguished based on the activities carried out by the Group Companies:

- Business to Business (B2B): line of business: design, manufacture and marketing of slot machines, which are sold to both Group entities and third parties, and development and sale of gaming room management and interconnection systems.
- Gaming business line: operation of slot machines, gaming rooms, bingo halls, casinos, in-person betting and online betting.

Finally, CIRSA's directors, managers and employees to whom other regulations or policies of a sectoral nature or derived from the national legislation of the countries in which they carry out their activities are also applicable, will also comply with them.

4. Compliance principles

The ethical and behavioural principles of CIRSA's members that underpin the CIRSA Group's Criminal Offence Prevention Policy are integrity, responsibility and compliance with the law in the performance of its activity.

The CIRSA Group does not permit, authorise or consent in any way, under any circumstances, for its members to engage in criminal acts or omissions, or to participate in actions or transactions of an unlawful nature, or to seek to obtain personal gain or to further any interest they presume to have in the Organisation.

With the aim of promoting integrity and responsibility in each of the actions of its personnel in the development and performance of their work, CIRSA has established in its Code of Ethics the commitment to inform, raise awareness and train on strict compliance with the established legal regulations and the internal standards of the Organisation, through the internal reporting systems that it has set up.

5. Commitment of the Board of Directors and Senior Management

This Policy embodies the commitment of the Board of Directors and the Senior Management of CIRSA in the defence of compliance with legality, within the framework of the necessary communication and dissemination of the principles contained in the Crime Prevention Model.

CIRSA has included at the foundation of its Corporate Governance high ethical standards of integrity, honesty and transparency that go beyond mere compliance with legal requirements. It is a priority for CIRSA to prevent and identify any breach of the law and to ensure that its employees, officers and directors maintain ethical business conduct.

The Board of Directors and Senior Management will carry out the following actions:

- Promote an ethical culture, ensuring transparency and good governance in business activities. In this regard, integrity, honesty, trust and transparency must guide the decision-making of managers, directors and employees.

- Take all necessary measures for the prevention of criminal risks, identifying the activities within whose scope criminal acts may be committed and encouraging responsible action by all members of the organisation, as well as management systems aimed at preventing, detecting and responding to the committing of offences within the Group.
- Act, and demand that others act at all times in compliance with applicable legislation and internal regulations, and act in accordance with the principles set out in the Code of Ethics.
- Disseminate among personnel subject to this Policy, the principles and standards contained therein.
- Raise awareness of the duty that everyone has to report and communicate in good faith, through the established Whistleblowing Channel, any irregular conduct of which they are aware or of which they have a well-founded suspicion, informing them of the obligation to notify or report any breach of current legal regulations, actions that contravene the commitments set out in the Code of Ethics and/or that violate CIRSA's policies and rules or procedures.
- Provide the means to investigate all reports of alleged criminal acts or non-compliance, guaranteeing the maximum confidentiality of the individuals involved and always in accordance with the provisions of current legislation.
- Collaborate with judicial and administrative bodies, as well as with national or international institutions and organisations, in the development of their functions in relation to the investigation of alleged criminal acts or other aspects that they may require.
- Disseminate among the relevant personnel the disciplinary process applicable in the event of non-compliance with any internal regulations, sanctioning, where appropriate, in accordance with the disciplinary measures established in the Group and, in accordance with the legislation in force, anyone who has committed an unlawful act or a breach of such regulations during the course of their activity within CIRSA.
- Provide the model with sufficient financial, material and human resources for its development, within an appropriate framework for the definition, supervision, monitoring and achievement of objectives.
- Facilitate the Compliance Body and the Corporate Compliance and Business Ethics Department in the performance of their functions, as those responsible for ensuring the proper functioning and compliance with this Policy and the model in an effective and proactive manner.

6. Crime Prevention Model

CIRSA Group has developed a Model for the prevention of criminal risk composed mainly of:

- The Code of Ethics embodies the Group's overall commitment to reaffirming a culture of compliance that encourages the development of professional, honest, transparent and upstanding conduct. The Code defines the corporate values and rules governing conduct that should guide the behaviour of employees, executives and members of the Group's management bodies, with a preventive approach.
- A methodology for the identification and evaluation of criminal risks, which constitutes the basis for the detection of criminal risks based on the activity carried out by CIRSA, as well as its effective evaluation and prioritisation.

- The identification of controls that mitigate criminal risks in order to check that the latter are adequately mitigated.
- A training programme on criminal risk prevention and response to non-compliance for all staff concerned, as well as specific additional training for certain groups.
- An Internal Reporting System with an Operating Policy in which the Whistleblowing Channel is regulated.
- A Procedure for the Management of Information Received via the CIRSA Group Ethics Hotline, which sets out the measures to be taken in cases where such an internal investigation is relevant.
- The Disciplinary Process, which will be applied in the event of non-compliance with this for the prevention of criminal risk or with the applicable internal regulations, in accordance with the system of offences and penalties set out in the Collective Bargaining Agreement or any other applicable regulations.
- Carry out the regular review and continuous improvement of the Model, by the Compliance Body, which will inform the Board of Directors or, where applicable, to any specialized committee that may be established, on a recurring basis, of its supervision and monitoring activities, of any structural and regulatory changes that may have occurred in this area, as well as of the measurements of the performance of criminal regulatory compliance and the results of its assessment.

These regulatory, operational and training instruments are now incorporated into this Policy, all of which together constitute CIRSA's Crime Prevention Model.

7. Description of the structure of responsibilities and authority

The responsibility and authority structure of the Model in the CIRSA Group and the functions of each of the elements that comprise it are summarised below:

a) Board of Directors

The Board of Directors has adopted the decisions necessary for the development and implementation in the CIRSA Group of an Organisation and Management Model for the Prevention of Crime.

In addition, the Board of Directors or, as the case may be, the specialized committee that may be formed, supervises the systems and effectiveness of internal control and risk management systems, ensuring that these identify the different types of risk faced by the Group and the measures in place to mitigate them and to address them in the event that they materialise into actual damage.

c) Compliance Body

The Compliance Body is an autonomous and independent body that acts as a significant decision-maker in relation to the administration and management of the Model.

The main activities carried out by the Compliance Body in this respect are those of regular monitoring and control of compliance with the process of developing the Model.

d) Corporate Compliance and Business Ethics Department

The Corporate Compliance and Business Ethics Department is in charge of managing the requirements derived from the maintenance and updating of the Model. The Corporate Compliance Officer, as Chair of the Compliance Body, reports the activities carried out in relation to the Model directly to the Board of Directors or, as the case may be, the specialized committee that may be formed.

e) Expert report on the Model

Regularly, the Group carries out reviews by an independent third party expert for the purpose determined by the Group:

- i. The existence of an updated Crime Prevention Model for the CIRSA Group in Spain according to the precepts established in current legislation and,
- ii. That it includes adequate and effective control measures, both in their design and in their operational effectiveness, to prevent and detect the crimes that apply to the Group.

8. Control environment description

The CIRSA Group is characterised by a high level of awareness and control in order to safeguard the interests (i) of the Group; (ii) of its stakeholders; (iii) of the market; and (iv) the culture and values that are considered worthy of protection. All of this is in keeping with the high ethical standards we have set ourselves and with our vigilance to maintain the CIRSA Group's high reputation wherever it operates or is present.

This section details the main aspects that make up the general control environment of the CIRSA Group Model, in particular:

- Description of the control environment of the Group.
- Description of the CIRSA Group's internal control system.
- Description of the procedures for the prevention and detection of crimes, as well as the procedures for reacting to them being committed.

a) Control environment

The definition and establishment of the control environment in the CIRSA Group is the responsibility of the Board of Directors and Senior Management, both in its establishment and in its transmission to the other members of the Organisation. And they are also ultimately responsible for ensuring compliance.

The CIRSA Group has a two-tier controls structure:

- Global corporate policies and internal standards:

These are those that establish the values and ethical principles that set the guidelines for the actions of all members of the Group in the performance of their professional functions. These policies describe the ethical behaviour and legal compliance of all CIRSA Group employees in their daily performance.

Internal rules are those which, following the general guidelines contained in global corporate policies, describe the specific framework of action to be observed in the execution of specific tasks.

- Operational specific controls and procedures:

This category includes both manual and automatic controls and procedures aimed at anticipating the occurrence of events, errors or irregularities that could lead to the committing of a criminal offence within the Group.

b) Control and advisory areas

The CIRSA Group Internal Control System includes the “Three Lines” Model as a benchmark to describe risk management and control responsibilities:

The CIRSA Group internal control system defined from the previous three lines is structured as follows:

- First line:

Business and Corporate Divisions take risks in their daily activities. Their primary responsibilities include:

- Designing, implementing, documenting and maintaining the risks in their areas of responsibility (they own the risks in their area).
- Managing risk by adapting controls to minimise risk.
- Reporting practices or conduct that may pose a risk in the performance of their activity.
- Design, implement, document and maintain controls to minimise the impact of risks (they own the controls in their area).
- Evaluate and review risks and controls at least annually.
- Comply with action plans linked to controls.

- Second line:

This corresponds to functions that facilitate and oversee the implementation of risk management practices, that is, they ensure that the first line of defence is designed and operated effectively. The key areas in this line regarding criminal prevention include, but are not limited to, Internal Control, Legal, Corporate Security, People and Talent, or the Compliance function itself.

Regarding the Corporate Security Department, duly registered in the *Registro Nacional de Seguridad Privada* of the *Ministerio del Interior*, under the responsibility of the Security Director and composed of specialized private security personnel, it should be stated that its specific mission is to prevent the commission of any type of criminal act by any individual within the company.

- Third line:

The Audit Department, integrated into Corporate Audit Management, oversees the effectiveness of internal control. Its primary responsibilities include:

- Monitoring the effectiveness of internal control and managing risks.
- Know the financial information process and internal control systems.
- Identify risks, mitigation measures and risk control and management systems.
- Communicating recommendations, alerts and conclusions to the Board of Directors or, as the case may be, the specialized committee that may be formed, and those responsible for the business areas and companies assessed.

c) Procedures for the prevention and detection of crimes, as well as the procedures for reacting to their being committed.

The Model includes the following procedures for the prevention and detection of crimes, as well as the procedures for reacting to them:

- **Prevention activities:**

The objective of these activities is to prevent potential breaches or violations of the Model and thus to mitigate the likelihood of criminal offences occurring within the Group. In this area, the main activities carried out by the CIRSA Group are (i) the identification of activities with the risk of committing crimes; (ii) the execution of preventive controls; and (iii) the communication and training of personnel.

- **Detection activities:**

The objective of this second group of activities focuses on detecting certain breaches of the Model that have occurred as a result of ineffective operation of preventive controls or as a result of errors in the execution of such controls, either unintentionally or as a result of criminal intent or deception.

- **Reaction or response activities:**

The objective of the reaction activities is to establish guidelines on how the Group should act once it has become aware of the existence of criminal conduct within it.

9. Communication and dissemination

For the correct functioning of the Policy and the Model, it is essential that both those in charge and the rest of the organisation are aware of the applicable regulations. Therefore, the CIRSA Group includes, among others, the following communication actions regarding criminal risks:

- When new employees join the CIRSA Group, they will be informed of the measures established for the prevention of criminal risks.
- Any novelty on the prevention of criminal risks that is considered relevant will be distributed to employees, through the usual channels of dissemination of the CIRSA Group.

Furthermore, employees will have permanent access to all CIRSA Group procedures, policies and/or regulations, including this Policy and the Model.

In addition, the CIRSA Group has incorporated specific training related to the criminal liability of legal entities into its periodic training plan that includes the following aspects:

- a) Risk scenario: the criminal liability of the legal entity.
- b) Main criminal risks to which the CIRSA Group is exposed.
- c) Presentation and explanation of the CIRSA Group Model.

In turn, the CIRSA Group's continuing training plan also includes other courses in various subjects that complement the awareness of respect for legality by all its employees.

10. Non-compliance complaint procedure

As set out in the Code of Ethics and Whistleblowing Channel Operating Policy itself, if an employee is aware of a breach of the internal regulations and/or that may pose a criminal risk and/or if they have doubts as to whether it has been carried out, they must immediately report it within the CIRSA Group:

- a) On the public corporate website in the section Sustainability - Corporate Governance - Whistleblowing Channel through the following link: <https://www.cirsa.com/>

- b) On the Intranet in the Quick Access section – Whistleblowing Channel via the following link: https://cirsa.sharepoint.com/sites/es_intranet
- c) Or directly via the following link: <https://cirsa.integrityline.com>

The CIRSA Group is committed to ensuring that employees can freely and confidently report cases involving criminal risk or criminal wrongdoing, including anonymously if preferred. All complaints will be studied in depth, listening to the parties involved and guaranteeing their rights. CIRSA Group management will ensure that the person who sends their notifications in good faith will not receive any retaliation from the CIRSA Group, either directly or indirectly, for the complaint made.

Moreover, CIRSA Group will in all cases ensure absolute confidentiality regarding the identity of the Employees who make notifications, without prejudice to the legal obligations and the protection of the rights corresponding to companies and/or persons who may be accused unfairly or in bad faith.

11. Oversight and update

As previously indicated, in order to ensure the effective application and constant updating of the Model, the Board of Directors or, as the case may be, the specialized committee that may be formed, is responsible for its oversight and the Compliance Body for its management and coordination.

In this regard, the Compliance Body will have the collaboration of the Corporate Compliance and Business Ethics Department to carry out the following activities:

- Drawing up an annual action plan defining for each financial year the objectives to be achieved, the material and human resources needed to achieve them and, where appropriate, the training activities to be provided to the personnel responsible for their implementation.
- Designing, documenting and updating policies and procedures in relation to responsibilities and functions for their proper maintenance and management.
- Ensuring its operation and effectiveness by coordinating and facilitating the guidelines defined for its maintenance: self-assessment, certification and audit, as well as coordinating its review by an expert third party.
- Documenting the results, significant events detected, and making recommendations for improvement resulting from the review of this, as well as the action plans associated with them.
- Promoting and following up on the fulfilment and/or resolution of recommendations and action plans that have been approved by the process owners.
- Identifying legislative or organisational changes that may affect it, such as changes in the legal system, case law, corporate changes, new business activities, etc., assessing their impact on it and, where appropriate, proposing solutions, so as to ensure that it remains up to date at all times.
- Collaborating in the overall training plan, in everything related to compliance.
- Participating in internal investigations, in cooperation with other Group departments, in the event of detection of suspicious events in the context of the criminal risks identified in the Group.

12. Disciplinary system

In the event that there is any evidence of possible breaches of the provisions of this Policy or the Model itself, the appropriate investigation will be carried out. If an irregularity is found in this area, it will be considered a breach subject to disciplinary action to be determined by the People and Talent Management, after appropriate analysis and in accordance with the applicable labour provisions.

13. Approval, effectiveness and dissemination

The Criminal Offence Prevention Policy has been approved by the Board of Directors of CIRSA Enterprises, S.A. at its meeting held on 18 June 2025.

This Policy comes into force on the date of its approval. Its content will be subject to regular review where appropriate in order to adapt it to regulatory changes or incorporate best practices in the matter. The aforementioned Board of Directors shall be the competent body for its amendment, subject to prior supervision, where applicable, by the specialized committee that may be established.

It is the responsibility of the Compliance Body to evaluate any proposed amendments and to submit such amendments to the Board of Directors or, where applicable, to the specialized committee that may be established.

The Policy will be available on the Group intranet. It will also be made available to third parties by posting it on the CIRSA website.

The Spanish version of this document will prevail in the event of any discrepancy or dispute.

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