

CRIMINAL RISK PREVENTION POLICY



This document has been drawn up to be used exclusively by the entities that make up the group of Centauro Rent a Car companies (hereinafter “Centauro Rent a Car”) expressly indicated herein.

RECORD OF REVISIONS

Revisions to this document shall be noted in this record, including version number, revision, date of publication, primary reason for revision, and those responsible for approval and revision:

Version	Date	Modifications	Revised By	Approved By
1.0	10.2023	Document creation.	Criminal Risk Prevention Committee	Criminal Risk Prevention Committee

I. INTRODUCTION

The Criminal Risk Prevention Policy (hereinafter, “the Policy”) is part of the Criminal Risk Prevention System (hereinafter, the “CRPS”) and must be complied with by the companies indicated in the “Scope of Application” section herein.

II. PURPOSE

The purpose of the Policy is:

1. Strengthen the existing commitment to respecting the rule of law.
2. Comply with the legal and regulatory requirements set forth with a view to continuously improving the system, as well as to comply with the regulatory developments in criminal matters currently in force. Centauro Rent a Car and its employees undertake to comply with the provisions set forth in this policy and the procedures which make up the CRPS.
3. Guarantee before third parties that Centauro Rent a Car exercises legally enforceable control over its activity.

Centauro Rent a Car has made all documents and procedures that strengthen the CRPS available to interested parties. The following is a list of key CRPS documents:

- Criminal Risk Prevention Policy: It sets out the general CRPS framework with a view to preventing the commission of crimes at Centauro Rent a Car, as well as minimising Centauro Rent a Car's exposure to criminal risks. It also includes the set of measures aimed at preventing, detecting and dealing with such behaviour.
- Code of Ethics: This is a key document for all employees and managers, who are all obliged to be aware thereof and to comply therewith. The objective thereof is none other than to set out the values that the Company expects from the professional conduct and behaviour of each and every one of its employees.
- Crime Prevention Protocol: Identification of the criminal risks that may occur due to the activity and industries in which Centauro Rent a Car operates, as well as information of the control mechanisms and general principles of conduct that Centauro Rent a Car has implemented with a view to preventing the risk of specific types of crime being committed.
- Action Protocol: The purpose of the Action Protocol is to ensure the effectiveness of the internal supervision, monitoring and control rules and procedures aimed at minimising criminal risk. Ultimately, it sets out how to act upon detecting the commission of any of the reportable conducts.
- Whistleblowing Channel: The primary objective of this procedure is to ensure that the actions and conduct of the company's staff and suppliers are in line with the company's corporate values with a view to preventing situations that could affect or jeopardise the company's financial situation, assets, image and reputation, and including behaviours that could give rise to criminal liability.

- CRPS Performance Evaluation Policy: Sets out and implements an objective, accurate, clear and transparent procedure for monitoring, measuring, analysing and evaluating Centauro Rent a Car's CRPS. It also includes procedures for gathering feedback on Compliance from different sources, such as staff, customers, suppliers, process and activity control records, among others.
- Anti-Corruption Policy: The objective of this policy is to set out the guidelines to be followed in the relationships forged with members of the Public Administrations, whether or not they hold elected office, by Centauro Rent a Car, as well as with individuals and the company's suppliers.
- Disciplinary System: It sets out the sanction regime applicable in the event of non-compliance with the requirements of the CRPS with regard to the commission of offences. This is the legal system used to manage violations and sanctions with a view to taking disciplinary action against Centauro Rent a Car employees, managers and members of the administrative bodies in the event of non-compliance with the requirements of the Prevention System.

III. SCOPE OF APPLICATION

This policy operates as a mandatory internal set of rules for all members of the CRPS member organisations. Specifically, it shall apply to all directors, managers, employees and interns, as well as people acting as representatives for non-Group companies, and external professionals or suppliers who have forged a relationship with Centauro Rent a Car by virtue of a service agreement, to whom the provisions of the CRPS compliance clauses to be set forth in their agreements shall apply.

The subjective scope of the policy shall be applicable to the following companies:

1. SILDOSCAN SPAIN, S.L. (Spain)
2. CENTAURO RENT A CAR, S.L.U. (Spain)
3. NORDIC BUS, S.L.U. (Spain)

IV. ACTION PRINCIPLES

The general operating principles of the CRPS, which are overseen by the Board of Directors, and which govern this Policy, are as follows:

1. The CRPS is based on the following principles: (i) prevention, (ii) monitoring, (iii) reporting and (iv) remediation.
2. The CRPS covers all activities and processes carried out by the company.
3. The prevention system integrates and coordinates the set of actions required to prevent and combat the potential commission of unlawful acts by any professional of the subject entities or any professional of another company with links to the subject entities, and, broadly speaking, possible irregular situations or fraud.
4. To foster an environment of transparency, integrating the different systems in place for the prevention of unlawful actions, the commission of crimes and the correction of fraud, with the appropriate channels in place to encourage the reporting of potential irregularities, i.e., the Whistleblowing Channel. The Whistleblowing Channel shall be used to report potential practices or conduct contrary to (i) current legislation, (ii) the internal regulations of the entities subject to the Code of Ethics, and (iii) the basic principles set forth in the Code of Ethics itself. The entities subject to the Code shall ensure that the whistle-blower is not subject to retaliation of any kind as a result thereof.
5. To act, at all times, in accordance with the legislation in force and within the framework pursuant to the Code of Ethics, complying with the internal regulations applicable at all times.
6. To encourage and foster a preventive corporate culture with a “zero tolerance” approach to the commission of illegal acts and fraud and pursuant to the principles of ethics and responsible behaviour of all Group professionals, regardless of their hierarchical level.
7. To set forth internal rules, procedures and protocols for action and decision-making that prevent any person or group of people from holding decision-making powers that are not subject to control.
8. To generate, review and approve as many documents as required to develop an effective prevention system. Furthermore, to have measures in place to manage the entity's legal risks through appropriate policies that guarantee adequate detection mechanisms for such irregular practices.
9. To ensure that the departments involved in the CRPS have the necessary financial, material and human resources to maintain proper oversight of the processes, indicators and controls put in place to monitor, measure and analyse the CRPS, thereby ensuring the proper functioning and effectiveness thereof and compliance with this Policy.
10. To draw up and implement adequate procedures to control and prevent criminal risks in the subject entities.
11. To set out effective oversight and monitoring mechanisms to adequately control and verify the CRPS's functions, as well as the continuous improvement thereof, through the CRPS's Performance Evaluation Policy, among others.
12. To maintain and foster proactive activities, geared towards prevention and detection, as opposed to reactive activities, such as investigation and disciplinary actions.
13. Duty to raise awareness: to inform all professionals working for the subject entities (i) of the types of criminal offences and conduct that go against internal rules that may be reported and (ii) the duty to report any event that could constitute a potential criminal offence, fraud or irregularity that they become aware of through the channels available.
14. To set up a body (Criminal Risk Prevention Committee) that holds the authority and independence required with a view to ensuring compliance with the regulations and the organisation's legal risks. The members of this body must have sufficient technical and human knowledge to do so and are obliged to retain the documents which attest to this knowledge.

15. To investigate, forthwith, all reports of an allegedly criminal act or fraudulent and/or irregular conduct, regardless of the magnitude thereof, guaranteeing the whistle-blower's confidentiality and the rights of the people under investigation. As part of the process, all assistance and cooperation necessary shall be provided that may be required by the external manager of the Whistleblowing Channel and the judicial and administrative bodies or national or international institutions and organisations to investigate allegedly criminal, fraudulent or irregular acts that may have been committed by professionals of the subject entities or by staff of other companies that are linked thereto.
16. To ensure a fair, non-discriminatory and proportional application of disciplinary actions, in accordance with the provisions of the sanctions regime and applicable legislation at all times in the event of a breach of the Policy or of the requirements set forth therein.
17. To implement adequate and mandatory training programmes, delivered at sufficient intervals, setting forth the requirements of the applicable legislation in such a way as to guarantee that the knowledge of the professionals of the entities subject to the Policy is duly refreshed and updated.
18. Should deficiencies, serious non-compliances or changes in the organisation, structure or control system be identified, the organisation shall take measures to remedy them.

V. MONITORING, EVALUATION AND SUPERVISION

The Criminal Risk Prevention Committee is the management and operational body with the powers to draw up, control and supervise CRPS operation, effectiveness and compliance.

With regard to the control environment, the system has two types of controls in place to mitigate criminal risks:

1. General Preventive Controls, that form the basis of risk control and are effective in mitigating the risk of crime being committed.
2. Specific Controls, comprising specific measures aimed at mitigating a specific criminal risk.

VI. DISCIPLINARY SYSTEM

With a view to effectively implementing the rules and principles of this policy, the disciplinary system applicable at any given time shall be applied, which shall be drawn up as the tool to protect internal procedures and become part of Centauro Rent a Car's Criminal Risk Prevention System.