

PENAL PREVENTION AND ANTI-BRIBERY POLICY



PREAMBLE

In light of the Penal Code reform in 2010 and the legal regulation of the Criminal Liability of Legal Entities, it becomes necessary to establish an internal framework for the management and control of the risks of committing any crime in the development of an organization's activities; especially regarding those that expressly carry the criminal liability of the legal entity.

Aware of this and in order to comply with the provisions of article 31bis of the Penal Code, this internal standard is drafted and approved, which will be developed in its subsequent manual and a set of policies, processes, and procedures aimed at minimizing criminal risks in CA Sports.

Likewise, within the crimes attributable to the legal entity, special attention is given to those related to Corruption.

Corruption is one of the heaviest and most difficult scourges to eradicate in the 21st century. The harmful effects of bribery not only violate free competition and equal opportunities, but also relegate to second place the quality of an organization's goods and services, whose success depends exclusively on the will that it can buy to obtain or retain business.

From CA Sports, through this policy, we want to publicly and unequivocally convey our absolute rejection of any corrupt practice with the determination to detect and prevent it with all the resources and means at our disposal.

We will not accept a bribe as a way of doing business, and we convey this determination to all third parties with whom CA Sports has a commercial relationship at any level.

This Penal and Anti-Bribery Prevention Policy contains the bases of the corporate penal risk management model of CA Sports.

OBJECTIVE OF THE PENAL AND ANTI-BRIBERY PREVENTION POLICY

The main objective of this policy is to comply with the requirements contained in section 5 of the aforementioned article 31 bis. That said, in line with the Code of Conduct of CA Sports, this document sets the basis to prevent the commission of crimes in the name and representation of CA Sports, in the development of its activity by any member of the organization or a third party.

This policy establishes mechanisms to minimize criminal risks, highlighting this organization's absolute intolerance of the commission of any criminal offenses, including bribery.

SUBJECTIVE SCOPE OF APPLICATION

This Policy is mandatory for all individuals who have direct or indirect contractual links with CA Sports or act at any time on its behalf, representation, or account.

MAIN ACTIVITIES AFFECTED

It affects all activities carried out by CA Sports, which analysis shows a criminal risk—even minimal—of probability and impact.

Regarding corruption, it is forbidden to give or receive bribes. This includes the prohibition of promising, requesting, or agreeing to give a bribe. It is not permitted to give a gift, advantage, or gratification for corrupt purposes, not even to expedite a procedure or access a service to which one is entitled. These are called facilitation payments.

CA Sports, in compliance with this policy and its Code of Conduct, will establish mechanisms, controls, and processes to prevent corrupt payments for the purchase of wills and bribery from being disguised as legal.

For the purposes of defining the concepts related to corruption and bribery, CA Sports understands:

BRIBERY: Any act of offering, promising, giving, receiving, requesting, or accepting a benefit for oneself or for a third party, which is not justified and whose purpose is to favor another or be unduly favored in the contracting of services or in commercial relations.

ITEM OF VALUE: any tangible or intangible item of value. Among others, it includes cash, gift cards, loans, invitations, services, jobs for relatives, travel, accommodation, acts of hospitality (entertainment, meals...), reimbursement of expenses, favors, business opportunities, contributions to charitable purposes or to other non-profit organizations, and promotional sponsorships.

CONFLICT OF INTEREST: When an interest (personal or economic) may influence the objectivity, neutrality, and independence of a person to act in compliance with their professional duties on behalf of or on account of CA Sports.

PUBLIC OFFICIAL: Any career or elected public official acting on behalf of a national, provincial, or local government, Department, Ministry, Agency, national or international public body, entity primarily funded with public funds or having executives or directors appointed by a government; any political party, political candidate for office, or any person acting on behalf of the party or the political candidate.

THIRD PARTY: For the purposes of this policy, third parties are all individuals or entities who, not being employees of CA Sports or officials, have commercial relationships, whether stable or sporadic, with the organization. For example, and without being exclusive, third parties include clients, suppliers, business partners, competitors...

At CA Sports, we understand that not every gift or attention constitutes an act of bribery in itself, and in this sense, the context, value, recipient, and circumstances can make the difference between courtesy attention and an attempt to buy wills. However, it is advisable to establish clear boundaries, notwithstanding the development of specific policies.

PROHIBITED:

(I) Giving or receiving cash under any circumstances and for any reason. Also, travel checks, discount vouchers, transfers, or any monetizable title.

(II) Giving, receiving, soliciting, or promising objects of value that, due to their recurrence or context, condition or may condition a commercial operation, the granting of licenses, authorizations, or the achievement of a business or project within CA Sports.

(III) Invitations and acts of hospitality that, due to their value, recurrence, or context, interfere or may interfere with the will of the recipient in the context of a commercial activity.

(IV) Contributions to politicians or political parties or related organizations.

It is PERMITTED:

(I) The delivery of gifts or objects that, due to their promotional nature and low value, do not reasonably interfere with the will of the recipient in the context of a commercial activity. Under no circumstances should they generate an expectation of reciprocity between the giver and the receiver.

(II) Invitations and acts of hospitality that, due to their low value, do not reasonably interfere with the will of the recipient in the context of a commercial activity. Under no circumstances should they generate an expectation of reciprocity between the giver and the receiver.

(III) The aforementioned actions when they conform to the customs and practices of the place where they are carried out.

(IV) Donations or contributions to foundations and Charitable Organizations, only when they are expressly authorized in advance.

CRIMINAL PREVENTION PROGRAM:

In the development of the contents of this policy, CA Sports has developed a criminal prevention program whose main pillars are:

- Risk Map and control matrix: It consists of a risk matrix where crimes that may affect CA Sports in the course of its activity are identified, analyzed, and assessed.

Parallel to criminal risks, a control matrix has been developed and its effectiveness as mitigants of these risks assessed. From the confrontation of risks and controls, the final risk is derived, on which the objectives of criminal prevention to be implemented are established.

- Policies, Procedures, and Controls: Based on the criticality of the final risks detected, controls will be implemented to set the minimum thresholds at which the organization sets its standard of surveillance and control. It is important to note that CA Sports expresses its absolute intolerance towards any type of criminal activity, despite understanding that it is impossible to guarantee the absolute absence of risk.

By way of illustration and without prejudice to future additions, CA Sports has a Criminal Compliance and Anti-Bribery Policy, which will be joined by any others that in the future are added to ensure the correct and legal execution of activities where criminal and corruption risks have been detected in any of its forms.

- Ethical Channel: To ensure compliance with this policy and the criminal prevention program, an Ethical Channel has been set up. Its purpose is to facilitate the reporting of non-compliance, commission of legal, criminal, and bribery offenses, as well as to resolve compliance-related doubts. This meets the purpose set out in article 31bis.5 of the Penal Code, and its specific regulation is included in its corresponding protocol.
- Sanctioning Procedure: The organization has established a disciplinary system for non-compliance with this Policy and the CA Sports Code of Conduct. This Procedure complies with current legality and is compatible with other applicable legislations (labor scope, for example).
- Training and dissemination: The content and guidelines of this policy, the nature of the criminal risks, and the tools and mechanisms for their detection will be subject to training and dissemination to all members of the organization.

CA Sports, through its criminal prevention function, will train, inform, and communicate to all its workers in relation to our prevention program.

CRIMINAL PREVENTION FUNCTION

CA Sports has created a criminal prevention function in charge of ensuring compliance with the current Criminal Compliance Policy and the rest of the prevention program. This function is vested with authority and independence, allowing it to act on its own initiative and autonomously from the rest of the organization.

REVIEW OF THE CRIMINAL PREVENTION PROGRAM

CA Sports, through its criminal prevention function, will continuously review all components of its prevention program to ensure it operates as a "system" of compliance management in criminal matters. It will do so periodically and according to a risk-focused planning and prioritization of its criticality and the organization's needs in this area.

APPROVAL AND VALIDITY OF THIS PENAL AND ANTI-BRIBERY PREVENTION POLICY

This Policy has been approved by the Administration Body of CA SPORTS and came into effect on February 19, 2024.

ADHESION CLAUSE

Statement of Adherence and Compliance with the Penal Prevention Policy.

I have received, read, and understood the Penal Prevention and Anti-Bribery Policy of CA Sports.

By signing this document, I commit to act according to the guidelines, values, and norms established in this Policy, as well as to report any knowledge or suspicion of non-compliance through the Ethical Channel.

I have also been informed that any behavior that contravenes this Policy may lead to the organization taking the disciplinary measures that, considering the specific case, are deemed appropriate.

Name:

Position:

In, the..... of of
202...

Signature