



CIE Automotive

Compliance and Criminal Risk Prevention Policy

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1. Introduction

The Compliance and Criminal Risk Prevention Policy (hereinafter, the “Policy”) establishes the basic principles and guidelines regarding regulatory compliance and prevention of criminal risks of CIE Automotive (onwards, “CIE Automotive”, “Group” or the “Company”).

In accordance with compliance and the prevention of criminal risks’ legislation and best practices, it is advisable for organizations to have organization and management models that include surveillance and control measures for prevent and mitigate the commission of offences within the companies.

In view of the above, the Board of Directors has implemented a Compliance and Prevention of Criminal Risks Model (hereinafter, the "Compliance and Prevention of Criminal Risks Model" or the "Model") in order to promote a true culture business ethics and prevention of any irregularities or criminal offenses. In this way, CIE Automotive reinforces and promotes its ethical business culture, establishes its control mechanisms and reduces the possibility of criminal offenses being committed within it, either directly or indirectly, expressly stating its rejection.

2. Commitment

CIE Automotive is committed to conducting all operations and activities in compliance with applicable legislation. This Compliance and Criminal Risk Prevention Policy is an integral and mandatory part of our Code of Professional Conduct in requiring compliance with both local and international laws applicable to our stakeholders’ relationships.

Therefore, CIE Automotive it is signatory member of the United Nations Global Compact and its 10 principles, a voluntary compact by which companies agree to align their strategies and operations with ten universally accepted principles in four areas: human rights, labor standards, the environment and anti-corruption.

In addition, the company's business model is committed to the 2030 Agenda for Sustainable Development and the achievement of the United Nations Sustainable Development Goals (SDGs), goals that address the global challenges facing the world, such as poverty, inequality, climate change, environmental degradation, peace and justice, among others.

In this sense, CIE Automotive is committed to fighting the commission of any act in contravention of the applicable regulations, and to developing specific policies in relation to this matter.

3. Scope

The purpose of this Policy is to inform all Directors, Senior Management, Key Management, executives, employees and workers of all the companies of CIE Automotive (onwards, “the People”) of their responsibility to fully comply with the business ethics, and with the elements that comprise the Compliance and Criminal Risk Prevention Model.

Additionally, all third parties that collaborate, participate, act as intermediaries or act for and on behalf of the Group in transactions and negotiations must observe the guidelines and principles contained in this policy.

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4. Main elements of the Compliance and Criminal Risk Prevention Model

All the People, as well as any third parties related to the Company, must be aware of the Compliance and Criminal Risk Prevention Model and its elements, which necessarily must be the following:

- ✓ **Audit and Compliance Committee:** CIE Automotive has entrusted the Audit and Compliance Committee with the development of the functions of the Compliance and Criminal Risk Prevention Model.
- ✓ **Risk management:** CIE Automotive has identified and evaluated the likelihood and the impact of the criminal risks that could materialize according to the activity carried out.
- ✓ **Corporate manuals, policies and procedures:** CIE Automotive has developed the necessary documents to ensure the validity and monitoring of the effective culture of compliance within the Company, as well as the effectiveness of the procedures that minimize the risk of act in contravention of the applicable regulations by the People. These documents are the core of the compliance system.
- ✓ **Training and dissemination of the Model:** CIE Automotive has established specific training plans on compliance and prevention of criminal risks aimed at the People.
- ✓ **Whistle-blower Channel and disciplinary procedure:** CIE Automotive has established a Whistle-blower Channel that allows the People to report any potentially significant irregularity, which entails a breach of the principles contained in either the Compliance and Criminal Risk Prevention Model, the applicable legislation or the Code of Professional Conduct.
- ✓ **Continuous supervision and monitoring:** All the People, especially the Senior and top Management, must promote and participate in the processes established to affect self-control and verification of CIE Automotive policies and procedures.

5. Principles of action

All the People, as well as any third parties related to the company, are informed of a clear message of opposition to the commission of any unlawful, criminal or any other type of conduct in contravention of the applicable regulations. Likewise, CIE Automotive strives to eliminate this conduct and to prevent any possible non-compliance and reputational risk.

The fundamental principles that should govern the actions of all the People that are subject to this Policy are:

- ✓ **Compliance with the Code of Professional Conduct:** All the People are obliged to know and operate within the Code of Conduct, which contains the guidelines that support the Company's values. These guidelines reflect and require the joint responsibility of the Company and the People to comply with the laws that govern the activities developed around the world, to adhere to the highest ethical standards, and to act as responsible members of the communities where CIE Automotive operates.
- ✓ **Independence and transparency in relations with third parties:** Independence and transparency are both inalienable values for CIE Automotive, so the People will always act impartially, maintaining independent and alien criteria to any external pressure or particular interest.

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CIE Automotive has zero tolerance of any act in contravention of the applicable regulations, and therefore, the Compliance and Criminal Risk Prevention policy is mandatory for all the People, business dealings and transactions in all countries in which CIE Automotive operates.

CIE Automotive also believes in maintaining good relationships with the various governments and agencies that regulate its business practices and operations; however, this must, at all times, be done in strict compliance with all applicable laws and with the Company's honesty and integrity.

- ✓ **Respect for the image and reputation of CIE Automotive:** The Group considers respect for the image and reputation as its most valuable asset, which contributes to generating a perception of a company that is integral and respectful of the market and its stakeholders.

Furthermore, CIE Automotive recognizes that its greatest strength lies in the talent and the ability of its people, and that is precisely why the Company is dedicated to ensuring that all people are free from discrimination, fear, harassment and treated in a respectful manner.

At a minimum, conflicts of interest must be avoided, understood as any situation where there is potential for divided loyalties between personal interests and/or a third party and the obligations of the Company.

- ✓ **Duty to report any possible act in contravention of the applicable regulations:** In order to prevent or, as the case may be, detect any irregular conduct that may occur at CIE Automotive, all the People have the duty to inform and report possible risks or breaches of the internal rules of the Company and/or any action that could be considered unlawful, criminal or any act in contravention of the applicable regulations of which they have knowledge or suspicion, through the CIE Automotive's Whistle-blower Channel.

If such unlawful or illegal conduct is verified, CIE Automotive shall apply the corresponding disciplinary sanctions.

6. Queries and communication

All persons subject to this Policy are required to report or submit queries through the mechanisms implemented for such purposes related to any acts or events that may entail breaches or violations of which they are aware or have suspicions, as well as the questions that may arise.

To that end, CIE Automotive has a Whistle-blower Channel that allows all its stakeholders to send, confidentially, any query regarding these or other matters related to the breach of the guidelines of the Code of Professional Conduct, as well as any violations or breaches thereof and any practices or behavior in contravention of the applicable regulations and likely to generate criminal liability for legal entities.

It is strictly prohibited to take any reprisals against anyone who, in good faith:

- i) Notifies the Company of a possible violation of its Code of Professional Conduct.
- ii) Reports a conduct that may act in contravention of the applicable regulations and/or may result in a compliance and criminal risk coming to fruition.
- iii) Works to investigate the conduct or helps to resolve it. However, this guarantee does not apply to anyone acting in bad faith to spread false information or harm others.

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7. Breach of the policy

Breach of the principles contained in this Policy will entail the implementation of the appropriate measures, in accordance with employment law in force. Compliance with that established herein is the responsibility of each and every one of us.

8. Supervision

Supervision of the corrective measures for the reports received is reflected in the Annual Internal Audit Plan that is approved by the Audit and Compliance Committee.

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