

	CRIMINAL COMPLIANCE MODEL	Version: 01
	GENERAL CRIMINAL COMPLIANCE POLICY	03/17/2025

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GLOBAL OMNIUM IDRICA, S.L.

Version 1.0

Approval date: 03/17/2025

Approved by: Board of directors

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1. PURPOSE

Global Omnium Idrica, S.L. is a Spanish company with global reach, head of a group of companies that is completed with the entities Cleverpy Machine Learning, S.L., Ensai Ingeniería, S.L.U. and AYC Sinergia, S.L.U. (together "**Idrica**" or the "**Organization**"), which operates in the field of *smart water* through the Xylem Vue platform, developed by the Organization itself and consisting of modular software specifically designed, also by the Organization, for the management of the different processes of the integral water cycle.

Xylem Vue is marketed with a greater or lesser technical scope depending on the needs of the end customer, generally through Xylem Inc. a multinational entity domiciled in the United States, which acts as Idrica's majority shareholder and commercial partner.

With this policy, Idrica explicitly shows its commitment to an ethical corporate culture, crime prevention and proactive management of criminal compliance, by adopting a specific organizational and management model for crime prevention, under the name of Criminal Compliance Model ("**CCM**").

2. SCOPE OF APPLICATION

This policy applies directly to Global Omnium Idrica, S.L., including all activities carried out by this company and its aforementioned subsidiaries, both directly and indirectly, and shall at least apply to all its employees, managers and directors, and to all interested external parties.


In relation to the compliance requirements covered by this policy, all offenses for which legal entities may be held criminally liable under the Spanish Criminal Code and other national or European laws with criminal liability in Spain are contemplated. Also included in its scope are those offenses of the Spanish Criminal Code for which accessory consequences could be imposed on legal persons in the framework of criminal proceedings against a natural person.

This scope expressly includes, among others, the prevention of corruption and bribery.

3. PRINCIPLES AND COMMITMENTS

The principles underlying this policy are as follows:

1. **Legality**, understood as respect for and compliance with applicable legislation. In this sense, any irregular conduct is prohibited and may not be imposed on oneself or third parties, or claim imposition by another in a situation of influence or power.
2. **Due diligence**, understood as the set of prevention, detection and mitigation practices and mechanisms applicable to obtain and analyze information for proper risk management and decision making in areas where criminal risks exist.

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3. **Risk management**, reinforcing detection, prevention and control in those areas where greater exposure to criminal risk is detected, which must be minimized.
4. **Preventive culture**, generating a work environment that values and promotes legal compliance and business ethics in the development of activities.
5. **Collaboration** with the relevant authorities in the framework of any investigation of alleged non-compliance by the Organization.

Following these principles, the Organization is committed to:

- ✓ Comply with this policy and with the applicable criminal regulations, prevent and maintain zero tolerance towards the commission of crimes in the name of or on behalf of the Organization (absolute prohibition), requiring the same commitment from all its members and third parties who may act in the name of or on behalf of Idrica.
- ✓ To achieve compliance objectives, promoting their alignment, review and adequacy with the Organization's objectives, strategies, values and guidelines for good corporate governance.
- ✓ Create a system of consultation and communication of possible legal violations, in good faith, with guarantees of confidentiality and protection against retaliation. The communication of risks and possible criminal breaches is mandatory for anyone who has knowledge or reasonable grounds for suspicion.
- ✓ To operate the CCM effectively through a management system that operates under a continuous improvement scheme and contains the following essential processes:
 1. Identification of the criminal risks to which the Organization is exposed due to its activities and establishment of the necessary actions for their prevention.
 2. Integration of this prevention in the organization's operations, through policies, protocols, procedures or instructions created or revised for risk control and reduction.
 3. Integration of prevention into the organization's culture, through people management, internal communication, awareness and training.
 4. Monitoring, evaluation and improvement.
- ✓ Establish and maintain a single-person body with autonomous powers of initiative and control responsible for overseeing the functioning and compliance of the CCM, under the name of **Chief Ethics and Compliance Officer**, which is constituted as the CCM's supervisory body.

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- ✓ Provide the necessary resources to implement all of the above.

4. ORGANIZATIONAL STRUCTURE

Without prejudice to other functions and responsibilities established in the internal rules that develop or implement this policy, the following basic functions and responsibilities are established in relation to the CCM.

4.1 Governing Bodies

The Board of Directors of Global Omnium Idrica, S.L. (the "**Board of Directors**") shall assume, for the purposes of the CCM, the following basic functions:

- Adopt and promote the CCM by approving this policy and the high-level documentation that develops or implements it, providing the necessary resources for its effective implementation.
- Act in accordance with this policy and the CCM in general.
- Maintain alignment of the Organization's budget and strategy with the principles and commitments set out in the CCM.
- Appoint, supervise, renew or revoke the Chief Ethics and Compliance Officer, giving him/her autonomous powers of initiative and control in his/her function.
- Be informed and exercise reasonable high-level periodic oversight over the implementation and effectiveness of the CCM.
- Promote a culture of ethics and compliance, explicitly supporting and collaborating with the Chief Ethics and Compliance Officer.

The governing bodies of the other companies within the scope of this policy shall adhere to the CCM or adopt their own models with similar characteristics. In the event of adherence, their basic functions shall be as follows:

- Provide the additional resources necessary for its effective implementation in the corresponding company.
- Act in accordance with this policy and the CCM in general.
- Maintain the budget and strategy of the corresponding company aligned with the principles and commitments contained in this policy.
- Be informed and exercise reasonable high-level oversight over the implementation and effectiveness of the CCM in the relevant company.

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- Promote a culture of ethics and compliance, explicitly supporting and collaborating with the Chief Ethics and Compliance Officer.

4.2 Senior Management (CEO)


The CEO (or General Manager) is the main guarantor of the operational implementation of this policy at Idrica. He/she assumes the following basic functions in relation to the CCM, without prejudice to how these are specified in the internal regulations that develop or implement it:

- Ensure adequate and appropriate management and distribution of resources for the effective operational implementation of the CCM.
- Act in accordance with this and other compliance policies, codes, procedures, protocols or manuals and promote a culture of compliance in a manner that encourages the achievement of compliance objectives.
- Explicitly support and collaborate in the supervisory work of the Chief Ethics and Compliance Officer.
- Collaborate, when appropriate, in the identification and analysis of criminal risks, as well as in the definition or approval of action plans in preventive matters.
- Know and understand the criminal risks applicable to the Organization's activities.
- To be informed regarding the implementation and effectiveness of the CCM.
- Adopt the necessary operational and organizational decisions and tools to ensure and guarantee that the CCM is implemented and complied with effectively (procedures, protocols, instructions, initiatives, training, etc.)

4.3 Chief Ethics and Compliance Officer

The Chief Ethics and Compliance Officer is the CCM's unipersonal supervisory body, endowed with independence, authority and autonomy of initiative and control to exercise the supervision of the CCM in all companies within the scope of the CCM, in accordance with the provisions of this policy and the internal regulations that develop or implement it.

The Chief Ethics and Compliance Officer will perform the assigned functions independently of the rest of the activities, relationships and hierarchical level within the Organization, having direct and immediate access to both the CEO and the Board of Directors to communicate any situation and/or incident related to Compliance.

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Without prejudice to the provisions of the internal rules that develop this policy, the basic functions of the Chief Ethics and Compliance Officer are as follows:

- Propose to the Board of Directors, after consulting the CEO, a management system based on continuous improvement to ensure the implementation of this policy, as well as the high-level changes and improvements it deems appropriate from time to time.
- Promote compliance with this policy and the internal regulations derived from it.
- Provide objective advice and guidance to other bodies and members of the Organization on their roles in the CCM and on any issues related to crime prevention, with the possibility of external advice.
- Coordinate or execute the identification and evaluation of criminal risks to which the Organization is exposed, with the support of the CEO and/or area managers.
- Follow up on the action and improvement plans derived from the CCM.
- Manage directly or be informed of communications received regarding risks or possible non-compliance in relation to the CCM, through the Internal Information System.
- Determine the root cause of non-compliance in relation to the CCM and determine mitigation actions.
- Monitor and periodically verify the suitability and validity of the CCM. Prepare CCM oversight reports for the CEO and Governing Bodies.

4.4 Area managers

These functions must materialize on a day-to-day basis the internal regulations that apply to them, as well as other prescriptions derived from the CCM, assuming leadership and commitment in relation to the same.

Without prejudice to the provisions of the internal rules that develop this policy, the basic functions of the Area Managers, in relation to the CCM, are the following:

- Know and act in accordance with the CCM, both globally and specifically for those particular terms that apply to them by reason of their functions and responsibilities in the Organization.
- Provide maximum diligence in the implementation of the CCM, ultimately implementing or having implemented procedures, protocols, instructions, planning, etc. related to the same, ensuring the availability and correct use of resources in its scope of action.

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- Lead by example in relation to the demands and requirements derived from the CCM, explicitly supporting and collaborating with the Chief Ethics and Compliance Officer and the CEO.
- Raise awareness, guide and supervise the people in their charge, including in the case of outsourcing, in relation to the CCM.
- Inform the Chief Ethics and Compliance Officer any new developments in their areas of responsibility that may affect the CCM.
- Collaborate, when appropriate, in the identification and analysis of criminal risks, as well as in the development and implementation of procedures, protocols, actions, controls, etc. in compliance matters in their areas of responsibility.
- Know the specific jobs that generate exposure to criminal risks under their areas of responsibility, and ensure that the relevant persons are aware of the risks and applicable preventive measures, and that they know how to report indications of non-compliance or situations of potential risk.
- Encourage Idrica personnel to report possible non-compliances in relation to the CCM through the Internal Information System.

5. COMMUNICATION AND TRAINING

This policy and its updates will be delivered or made readily available to all Idrica members. It will also be transmitted to third parties in order to comply with the principles and commitments acquired, and to extend the Organization's culture of compliance.

The implementation of the CCM will be reinforced through communication, information, training and awareness campaigns as appropriate.

6. SURVEILLANCE, CONTROL AND DISCIPLINE

Failure to comply with this policy, and the CCM in general, may lead to civil, criminal, commercial and labor consequences, both individually (natural person) and collectively (legal entity), as well as commercial and reputational consequences.

Therefore, the duty of the Chief Ethics and Compliance Officer to adequately supervise the functioning and compliance of the CCM, informing the CEO and reporting to the Management Bodies, as stated earlier in this policy, is of crucial value and importance.

Failure to comply with this policy or the internal regulations derived from it will be sanctioned in accordance with the disciplinary system applicable to the specific case when the relationship with the Organization is of an employment nature, or in accordance with the sanctioning system specifically established in the case of relationships other than employment.

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7. UPDATE

The Chief Ethics and Compliance Officer will supervise and review on a regular basis the implementation and development of the CCM to ensure its validity and updating, as well as its effectiveness in relation to the commitments assumed in this policy.

It shall be revised extraordinarily when there are significant circumstances of a legal, organizational or any other nature that justify its immediate adaptation and/or updating.

The Board of Directors, informed by the Chief Ethics and Compliance Officer, will take the necessary executive decisions to ensure the implementation of the commitments made.

Likewise, the Board of Directors is committed to the continuous improvement of the CCM and will monitor the effectiveness of this policy, updating it as it deems appropriate.

The entry into force of this Policy shall take place at the same time as the date of approval, modification or updating of this document by the Board of Directors.

8. CHANGE CONTROL

Version	Date	Affected sections	Changes
01	03/17/2025		First edition

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