

# **Anti-Corruption and Anti-Bribery Policy**



**VERSION CONTROL AND APPROVAL**

**DRAFT AND REVIEW**

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**APPROVAL**

Approval	Position	Date	Signature
Alexandre Valls Coma	CEO	8/2/2026   16:20:44 CET	Firmado por: <i>Alexandre Valls Coma</i>
David Sanz Ordax	CFO/ member of the Ethics Committee	3/2/2026   05:44:40 PST	693EB9CF2D0C47D... DocuSigned by: <i>David Sanz Ordax</i>
Joaquina Bañón	Quality Assurance Manager/ member of the Ethics Committee	4/2/2026   07:40:02 CET	006B80BE2A954E6... Firmado por: <i>Joaquina Bañón</i> E782355849744C9...

## 1. Definitions

- 1.1. Gifts:** Any attention, present, gift or benefit given to or received from a third party, including invitations to lunches or dinners, trips, fairs or events directly or indirectly paid by HTBA or, otherwise, directly or indirectly by a third party.
- 1.2. Facilitation Payments:** Small payments made to an official/authority to gain a favor, such as expediting an administrative procedure, obtaining a permit, license, service, among others.
- 1.3. Donations:** Financial or material aid whose purpose is strictly for the benefit of society, culture, science, health, the environment and disadvantaged people.
- 1.4. Lobbying:** Lobby or "pressure group" should be understood as a group of people who, for the benefit of their own interests, influence an organization, sphere or social activity.
- 1.5. Money Laundering:** Process by which individuals or groups attempt to conceal the proceeds of illegal activities or attempt to make the sources of their illegal or criminal funds appear legitimate.
- 1.6. Third Party:** Any natural or legal person external to HTBA, including, but not limited to, asset managers, suppliers, agents, intermediaries, business partners, industrial partners, customers, authorities, officials, etc.
- 1.7. Official/Authority:** A person who holds a public position or participates in the performance of public duties. This includes any person providing professional services, paid or unpaid, for or on behalf of a government department or public administration, whether national or foreign, state, provincial or local body, agency, or other public entity (including companies controlled or owned by public administrations) or any international public organization/agency. The term also includes political parties, related foundations, party members, and candidates for public office.
- 1.8. Bribery:** Any gift, present, advantage, favor, gratuity, money payment, or compensation, as well as free provision or donation, sponsorship, or patronage of an illicit nature.
- 1.9. Conflict of Interest:** A conflict of interest occurs when the interests of HTBA are compromised, may be compromised, or may appear to be compromised by the personal interests of any member of HTBA, its partners and shareholders, employees, directors, and members of the respective administrative bodies, resulting in a loss of objectivity.
- 1.10. Business Corruption:** An illicit act by which an executive, administrator, employee, or contributor of a commercial entity, corporation, association, foundation, or organization, by themselves or through an intermediary, receives, solicits, or accepts an unjustified benefit or advantage of any kind, for themselves or a third party, in exchange for unfairly favoring another natural or legal person in the acquisition or sale of goods, contracting of services, or in business relationships.

Similarly, the act by which a person, by themselves or through an intermediary, promises, offers, or grants an unjustified benefit or advantage to an executive, administrator, employee, or contributor of a commercial entity, corporation,

association, foundation, or organization for themselves or a third party, in exchange for being unfairly favored against others in the acquisition or sale of goods, contracting services, or in commercial/professional relationships.

- 1.11. **Public Corruption:** An act by which an individual (natural or legal person) offers, promises, or delivers a payment, gift, or compensation of any kind to an official/authority for them to perform an act contrary to their duties, an act inherent to their position, to fail to perform or delay the performance of an act they should carry out, or simply in acknowledgment of the position held by the recipient. Similarly, the act by which an official/authority solicits, accepts, or receives any payment, gift, or compensation from an individual (natural or legal person), directly or indirectly, for the purposes.
  
- 1.12. **Public Corruption in International Transactions:** The offering, promise, or granting of any undue benefit, pecuniary or otherwise, to an international official/authority, by themselves or through an intermediary, to act or refrain from acting in connection with their duties to secure or retain a contract or other improper benefit in the conduct of international economic activities.
  
- 1.13. **C-Suite:** HTBA's most senior executives, who are responsible for setting company strategy, making high-stakes decisions, and overseeing the overall operations and resources of the organization.
  
- 1.14. **HTBA:** HEALTHTECH BIO ACTIVES, S.L.U., HTBA NATURAL INGREDIENTS, HEALTHTECH BIO ACTIVES US, INC, and any other company that may become part of the corporate group in the future.

## **2. Objective**

HTBA is firmly committed to complying with the applicable anti-corruption legislation and with the fight against any type of corruption and bribery, both in the public and private spheres. HTBA's attitude is zero tolerance towards unacceptable behavior such as the acceptance of bribes, in its different types (gifts, meals, hospitality, etc.). HTBA promotes this Anti-Corruption and Anti-Bribery Policy (hereinafter "Anti-Corruption Policy") as a fundamental part of its compliance culture, encouraged by both the C-Suite and senior management.

Similarly, HTBA aims to avoid any conduct that could constitute a money laundering offense within the company, to ensure that the law, and in particular Law 10/2010 on the prevention of money laundering and terrorist financing, is fully respected in the conduct of its business.

To this end, the Governing Body of HTBA, approves this Anti-Corruption and Anti-Bribery Policy (hereinafter "Anti-Corruption Policy"), as an essential tool to prevent both HTBA and its employees, external collaborators or any third party with whom HTBA maintains contractual relations, from engaging in conduct that may be contrary to the law or to the basic principles of HTBA's performance, and also provides guidance and information to employees and collaborators to recognize and address potential risks of bribery and corruption.

### **Scope of application and consequences of non-compliance**

This Policy applies to HTBA's officers and employees. All of them must understand, comply with, and enforce this Policy within the scope of their functions.

Additionally, HTBA will promote that generally third parties interacting with HTBA, particularly those acting on behalf of HTBA, adhere to the essential principles contained in this Policy.

In accordance with this Policy and the rest of the documentation that constitutes HTBA's compliance management system, before the initiation and formalization of any commercial/professional relationship with a third party, they must complete an onboarding procedure. This procedure consists of a form in which third parties must provide all relevant information, confirm that they comply with human rights, that they are not included in any applicable Black List and that they adhere to the Code of Ethics, among other commitments.

Furthermore, an anti-corruption clause must be included in contracts and/or agreements signed with third parties, as well as in HTBA's General Terms and Conditions for suppliers

and clients, where it is specified in each order or purchase order. Exceptions to the inclusion of this clause must be justified by the circumstances of the specific case.

If an employee violates the law, the Code of Ethics, or any HTBA policy, they may be subject to disciplinary action up to and including, in certain cases, termination of employment. Such employee shall be responsible for the legal and personal consequences of their actions, as determined by the corresponding inspection. Furthermore, HTBA reserves the right to take any legal action it deems appropriate against the employee.

Before any sanction is carried out, the employee's guilt must be confirmed by an investigation carried out by the Ethics Committee, regardless of whether any administrative or judicial proceedings are in progress.

### **3. Responsibilities**

#### **HTBA employees**

All people included in the scope of this Policy have the individual responsibility to comply with the commitments established herein, as well as to bring to the attention of the competent body any conduct that may constitute a violation of the Policy.

#### **Governing Body**

HTBA's Governing Body is committed to promoting a culture of fraud and corruption prevention at strategic and operational levels, which is why it approves this policy and is committed to promoting support and awareness of it.

#### **Ethics Committee**

The Ethics Committee is responsible for:

- Ensure compliance with and dissemination of this policy among all members of HTBA.
- Investigate, follow up and if applicable, impose sanctions to the complaints that are reported and found as non-compliance or criminal act in anti-corruption matters.

Managers and, in general, all HTBA employees must inform all their suppliers and any third party with whom they have any kind of contractual relationship, of the terms of this Policy. These parameters must be accepted by them at the time of signing the corresponding contracts.

#### **Concept and penal consequences**

Bribery and corruption are defined in Spanish legislation, specifically in LO 10/1995, of November 23, which approves the Criminal Code. Both behaviors are contemplated as criminal types in articles **286 bis, 286 ter and 286 quater**, -Corruption crimes in business- **429 and 430** -Influence peddling- in relation to articles 31, 31 bis, 31 ter, 31 quater and 31 quinquies, which carry significant prison and economic penalties, both for the natural person active subject of the crime, as well as for the legal person and, if applicable, its administrator or representative.

Additionally, Law 10/2010, approved on April 28, establishes a series of conducts considered as money laundering and financing of terrorism.

Failure to comply with these regulations (see Annex: Conduct under the Criminal Code) may have criminal consequences not only for individuals who commit the related offenses, but also for legal entities. The latter may be criminally liable for offenses committed in the name or on behalf of the legal entity, and for its direct or indirect benefit, by its legal representatives, de facto or de jure administrators, or by those who hold decision-making or organizational and control powers within the legal entity, as well as by any of its employees, i.e. by those subject to the authority of the legal entity's directors.

Therefore, it is essential that all HTBA managers and employees know and respect this Policy, as it is mandatory and inexcusable for all of them.

#### **4. Anti-Corruption Standard**

Bribery is not only the payment of an amount of money, but also includes other types of behavior such as favors, benefits, or personal attention provided to third parties directly or indirectly related to suppliers, operators, or any other third party that has or could have a contractual relationship with HTBA and that could be considered as a way to influence behavior or decision-making. Therefore, the following aspects must be taken into consideration:

- **Gifts**

HTBA has a Gift Policy that specifically regulates what is to be understood as Gifts and the conduct to be maintained by all HTBA employees when receiving and giving gifts to third parties that may arise in the activity carried out by employees and other collaborators linked to HTBA, establishing in this policy the rules of action. Some prohibited practices include offering or accepting bribes, payments that do not comply with HTBA policies, and gifts that might affect impartial judgment. Additionally, employees are prohibited from providing private addresses for receiving gifts and from making political contributions on behalf of HTBA. The policy also specifies that gifts of symbolic value can be accepted if entirely lawful, such as promotional items of low value. This document does not replace the Gift Policy but refers expressly to it.

- **Facilitation Payments**

HTBA strictly prohibits facilitation payments defined as small sums paid to public officials to obtain or accelerate the completion of an administrative procedure or any other procedure that corresponds to the Public Administration. This includes any offer or acceptance of gifts or payments aimed at obtaining preferential treatment from clients, suppliers, or public administrations, e.g. obtaining licenses, visas, work permits or obtaining a competitive advantage.

Payments made for legal or regulatory obligations to an official body are not considered facilitation payments.

Payments of a legal or regulatory nature to an official body established for this purpose shall not be considered as such.

In our relations with Public Officials, this Policy shall be especially applicable, since they are additionally subject to certain special regulations regarding incompatibilities and prohibitions by reason of their position.

- **Donations**

Financial or material donations to political parties, charitable or non-governmental organizations for the purpose of obtaining any advantage, favor, consideration or service are not permitted. Any other donations or gifts in this area must be previously included in HTBA's general budget.

- **Lobbying**

Bearing in mind that lobbying is not regulated in Spain, we must understand that it is a permitted activity in our country on the condition that it is carried out in a transparent and ethical manner and that this Policy is inexcusably applied. In view of the foregoing, all HTBA employees must give prior notice before carrying out such activities.

- **Money Laundering**

HTBA is committed to preventing its resources and operations from being used for concealing the proceeds of illegal activities or legitimizing criminal funds. To this end, all transactions must be transparent, traceable, and compliant with both national and international applicable regulations. Employees must exercise due diligence in their professional conduct, particularly in financial transactions, to identify and report any suspicious activities indicative of money laundering, in alignment with HTBA's ethical standards and legal obligations.

- **Expenses, travel and displacements**

HTBA emphasizes transparency as a core principle in its Code of Conduct, requiring honesty in the communication of information, particularly regarding accounting matters. Therefore, the conduct of HTBA employees concerning expenses, travel, and displacements must adhere to the following principles and follow HTBA Travel Policy.

(1) Expenses related to sustenance, travel, and displacements must be reported to the Financial Department and meet the following criteria:

- Only cover expenses directly related to HTBA's business activities.
- Expenses for family members, friends, or other companions of employees, public officials, authorities, or any other third party are not eligible for coverage.

- Reimbursement is only available for expenses (i) whose amount, date, and purpose have been entered into HTBA's internal system, (ii) accompanied by the corresponding receipt, and (iii) directly related to business activities.
- Travel expenses must be accurately recorded in HTBA's books and files, detailing their true nature and amount.
- Meal expenses should be reasonable, with limits according HTBA Travel Policy. Prior approval is needed for exceptions.
- Payment for expenses should ideally be made directly to providers (e.g., hotels, airlines, and vehicle rental companies), and should not include personal charges like minibar or entertainment.
- Ensure that the payment complies with local legislation.

(2) Reimbursable expenses (national and international allowances, both half-board and full-board) may be subject to limits set by HTBA.

(3) The use of corporate credit cards will follow these principles:

- Credit card use is exclusively assigned for professional purposes, always aligning with internal regulations.
- Expenses incurred using the corporate credit card fall under specific permissions regarding flights, transportation, and accommodation as outlined in HTBA's internal travel policy, ensuring no personal benefit or unauthorized upgrades.
- Except in specific, exceptional situations, the corporate credit card should not be used for cash withdrawals.
- The use of the card should follow HTBA travel policy guidelines.

- **Additional Compliance Measures**

(1) No HTBA member shall offer, promise, consent to, or provide an improper economic benefit under any pretext or circumstance to any public official/authority, manager, employee, or collaborator of any company or organization.

(2) Cash payments are generally prohibited except in expressly defined circumstances outlined in this Policy and in force majeure situations, adhering to legal limitations.

Payments should preferably be made via transfer or bank cheque, avoiding tax haven accounts and applying enhanced due diligence in such cases.

- (3) HTBA employees must ensure that company funds or contracts are never used for illegal purposes, maintaining transparency in all business activities.
- (4) Any transaction or operation involving economic consideration must be thoroughly documented in writing to ensure complete traceability. This documentation serves as a record to confirm and justify the economic evaluations involved.
- (5) Employees (and any potential whistleblowers) should remain vigilant for any unusual or suspicious situations indicating potential corrupt practices and report them immediately via HTBA's Ethics Channel.
- (6) In interactions with public officials or authorities —both domestic and foreign—employees are obliged to report any actual or perceived conflicts of interest to the Ethics Committee.
- (7) Only authorized individuals from HTBA may engage in discussions or negotiations with national or international public administrations as per their assigned authority.
- (8) HTBA respects the right to participate in political activities; however, these should not be conducted during work hours or using corporate resources, such as IT equipment, phones, or corporate email.

### **Relations with third parties**

HTBA employees must inform all their suppliers and clients, and in general any third party with whom they have any kind of contractual relationship, of the terms of this Policy, which will be available on the HTBA website. Employees must pay special attention to the essential principles contained in this Policy and other guidelines and operating procedures. Said parameters must be accepted by them at the time of signing the corresponding contracts.

Some circumstances that might be considered signs of corruption include, but are not limited to:

- If a third party refuses to provide required documentation according to the onboarding procedure.
- If a third party refuses to include an anti-corruption clause in contracts.
- If payment requests are made in cash or to accounts located in territories considered tax havens.
- If invoices or documentation requested do not reflect reality.
- Unusual recommendations for hiring or requests for excessive donations.
- Unexplained expenses or commissions in relation to the services provided.
- Any familial relationships between a third party and public authorities or officials.

The contracting/subcontracting of any supplier, client or third party for the contracting of any product or service may only be formalized by those managers or employees who have been granted specific powers to do so and in accordance with the procedures or authorizations previously established by HTBA.

In any case, prior to the contract and in case of doubts, it shall be mandatory to analyze the possible risks through the Legal Department, who shall issue the corresponding authorization against possible risks associated to the contracting of the same.

### **Communication channels for non-compliance**

HTBA's collaborators can communicate to the Ethic Committee a suspected breach of which they are aware, through the Communication Channels of suspected breaches enabled by HTBA and integrated within the Internal Information System adopted by the organization.

In this sense, HTBA has enabled the Communication Channels referenced below:

**Whistleblowing digital platform**, accessible from any browser (including through mobile devices) at the following link:

[https://whistleblowersoftware.com/secure/canaldecomunicaciones\\_HTBA](https://whistleblowersoftware.com/secure/canaldecomunicaciones_HTBA)

When the alleged infringement is communicated through this Channel, the informant may decide whether to make the communication anonymously or confidentially (non-anonymous), guaranteeing at all times the confidentiality of the Whistleblowers identity when deciding the second modality, in such a way that his/her identification is not possible and, therefore, not disclosed to third parties without competence for the knowledge of the communications submitted.

**E-mail address** ([compliance@htba.com](mailto:compliance@htba.com)), which will be periodically reviewed by the Ethics Committee and where those concerned may report breaches.

**Communication to the direct manager**, who must immediately transfer the communication to the Ethics Committee through one of the previously referenced channels.

The handling of the complaint shall be carried out in accordance with the provisions of the Communications Management Policy.

## **Conflicts of interest**

### **Alleged conflicts of interests**

In the course of their work, HTBA personnel may find themselves in situations where there is a potential conflict between their personal interests or those of persons related to them, and the interests of the company.

In order to facilitate as much as possible, the process of identifying a conflict of interest, the following list of examples that would be considered potential conflicts of interest is provided:

- Personal relationships in the workplace: when an employee has the capacity to make decisions on the appointment, working conditions, promotion or remuneration of a person related to him/her,
- Hiring of related people,
- Personal or financial links with suppliers. When an employee with decision-making capacity (or influence over decision-making) in the hiring of a supplier:
  - is a related person with respect to the contracted supplier or one of its professionals
  - or has a financial interest (either directly or through a related person) in the supplier company.
- Personal or financial links with customers. When an employee is involved in any way and at any stage (from initial quotation to final invoice) with the provision of services to a client:
  - is a connected person with respect to that client or one of its professionals.
  - has a financial interest (either directly or through a Related Person) in the client's company.

Conflicts of interest must be avoided at all levels of HTBA, and the interests of HTBA must always take precedence over the personal interests of employees or people related to them.

In any case, the following conduct is not permitted:

- The use of advantages in HTBA agreements and contracts for personal benefit, when such advantages do not extend to other members of staff or to the company,
- The use of the position or professional position in HTBA to acquire some kind of

advantage or opportunity of a commercial or personal nature (such as, for example, invitations to trips, events or meals), for personal benefit or for the benefit of a third party,

- To contract with third parties who have family or personal ties, without prior authorization from the administrators or the CEO of the company,
- Carrying out activities on their own behalf or on behalf of others that involve effective competition, actual or potential, with the company, or that, in any other way, place them in conflict with the interests of the company,
- Use any type of confidential or privileged information to obtain personal advantages or to carry out any illicit act,
- Use the name of HTBA or invoke the condition of member of the same to participate or unduly influence the execution of private operations,
- Omitting, misrepresenting or falsifying information for the fulfilment of personal objectives.

### **Action in case of conflict of interest**

In the event that an HTBA employee finds himself/herself in a situation that may generate a conflict of interest, they must communicate this situation to their immediate superior so that they can submit it to the Ethics Committee so that it may indicate how to proceed.

### **Conflict of interest management**

The Ethics Committee shall resolve any conflicts of interest reported to it, ensuring that its decision:

- Is impartial and confidential,
- Is fair, taking into account the situation, including the potential risk to HTBA's business interests or reputation,
- Have a dual interest: decide on a course of action that minimizes any risk to HTBA while protecting, as far as possible, the personal interests of the employee concerned,
- Be communicated to the employee, detailing the reasons that gave rise to it, and be subject to appropriate follow-up to ensure that the employee understands and complies with the decision

Notifications, approvals and denials shall be documented in writing, taking into account that the notification and, if applicable, the approval of a given situation or activity must always be made in advance.

If a notified or approved conflict subsequently undergoes a significant change, the notification or approval process must be repeated.

The Ethics Committee shall maintain an up-to-date record of all conflicts of interest and the actions taken to resolve them.

## **Dissemination, Training, Updating, Monitoring, and Non-Compliance**

The current Policy is part of the internal regulations of HTBA and must be adhered to by its employees in the exercise of their professional activities.

**Dissemination:** The Policy shall be disseminated among HTBA employees to ensure they are aware of its contents, in accordance with the method determined by the Ethics Committee.

**Training:** HTBA is committed to ensuring that this Policy, along with the risks of corruption and bribery, is communicated periodically to all employees. Periodic compliance training shall include anti-bribery and corruption risk education, along with reminders of key obligations under this Policy.

**Updating:** The Ethics Committee will periodically review the Policy and propose any necessary updates, which, in the case of substantive modifications, shall be approved by the Board of Directors. *Minor changes may be approved by Ethics Committee.*

**Monitoring and Non-Compliance:** If the Ethics Committee determines that any employee has engaged in activities contrary to this Policy, appropriate disciplinary measures will be applied, considering the circumstances of the case and current regulations. An investigation procedure will be conducted to ensure the employee's right to defend themselves, guaranteeing transparency and fairness throughout the process.

## **Annex: Conduct under the Penal Code**

In particular, Article 286 bis -Corruption between private parties- of the Criminal Code states textually to define corruption between private parties:

*"1. The director, administrator, employee or collaborator of a commercial enterprise or of a company who, by himself or through an interposed person, receives, requests or accepts an unjustified benefit or advantage of any nature, or an offer or promise to obtain it, for himself or for a third party, as consideration to unduly favour another in the acquisition or sale of goods, or in the contracting of services or in commercial relations, shall be punished with imprisonment from six months to four years, special disqualification from the exercise of industry or commerce for a period of one to six years and a fine of three times the value of the benefit or advantage.*

*2. With the same penalties shall be punished whoever, by himself or through an intermediary, promises, offers or grants to directors, administrators, employees or collaborators of a commercial enterprise or of a company, an unjustified benefit or advantage, of any nature, for them or for third parties, as consideration for unduly favoring him or a third party over others in the acquisition or sale of goods, contracting of services or in commercial relations."*

On the other hand, Article 286 ter of the Penal Code literally establishes to define corruption of a public official:

*"1. Those who by offering, promising or granting any undue benefit or advantage, pecuniary or otherwise, corrupt or attempt to corrupt, by themselves or through an interposed person, an authority or public official for the benefit of these or a third party, or attend to their requests in this regard, in order to act or refrain from acting in connection with the exercise of public functions to obtain or retain a contract, business or any other competitive advantage in the performance of international economic activities, shall be punished, unless already punished with a more serious penalty in another provision of this Code, with imprisonment of three to six years, a fine of twelve to twenty-four months, unless the benefit obtained is greater than the resulting amount, in which case the fine shall be three times the amount of such benefit.*

*In addition to the aforementioned penalties, the offender shall be sentenced to a ban on contracting with the public sector, as well as the loss of the possibility of obtaining public subsidies or aid and the right to enjoy tax and Social Security benefits or incentives, and the ban on intervening in commercial transactions of public importance for a period of seven to twelve years.*

*2. For the purposes of this article, a public official shall be understood as those determined by articles 24 and 427.*

Similarly, **Article 429 of the Criminal Code** criminalizes the influence of a private individual on a public official or authority as follows:

*"A private individual who influences a public official or authority by taking advantage of any situation derived from his personal relationship with the latter or with another public official or authority to obtain a resolution that may directly or indirectly generate an economic benefit for himself or for a third party, shall be punished with a prison sentence of six months to two years, a fine of twice the amount of the benefit sought or obtained, and a ban on contracting with the public sector, as well as the loss of the possibility of obtaining public subsidies or aid and the right to enjoy tax and Social Security benefits or incentives for a period of six to ten years. If the benefit sought is obtained, these penalties shall be imposed in the upper half".*

Additionally, Law 10/2010, of April 28, 2010, on the prevention of money laundering and the financing of terrorism establishes in its Article 1, Object, definitions and scope of application:

*"1. The purpose of this Law is to protect the integrity of the financial system and other sectors of economic activity through the establishment of obligations for the prevention of money laundering and the financing of terrorism.*

*2. For the purposes of this Law, the following activities shall be considered money laundering:*

*(a) The conversion or transfer of property, knowing that such property is derived from criminal activity or from participation in criminal activity, for the purpose of concealing or disguising the illicit origin of the property or of assisting persons involved to evade the legal consequences of their acts.*

*b) The concealment or disguise of the nature, origin, location, disposition, movement or beneficial ownership of property or rights to property, knowing that such property is derived from criminal activity or from participation in criminal activity.*

*(c) The acquisition, possession or use of property, knowing, at the time of receipt thereof, that such property is derived from criminal activity or from participation in criminal activity.*

*d) Participation in any of the activities mentioned in the preceding letters, association to commit these types of acts, attempts to commit them and the fact of aiding, abetting or advising someone to carry them out or facilitating their execution.*

*There will be money laundering even when the conducts described in the preceding letters are carried out by the person or persons who committed the criminal activity that generated the assets.*

*For the purposes of this Law, property derived from a criminal activity shall be understood as all types of assets whose acquisition or possession has its origin in a crime, whether*

*tangible or intangible, movable or immovable, tangible or intangible, as well as legal documents or instruments regardless of their form, including electronic or digital, that prove the ownership of such assets or a right over them, including the defrauded quota in the case of crimes against the Public Treasury.*

*Money laundering shall be deemed to take place even if the activities that have generated the assets have been carried out in the territory of another State.*

*3. For the purposes of this Law, financing of terrorism shall be understood as the supply, deposit, distribution or collection of funds or property, by any means, directly or indirectly, with the intention of using them or with the knowledge that they will be used, in whole or in part, for the commission of any of the terrorist offenses defined in the Criminal Code. Financing of terrorism shall be deemed to exist even when the supply or collection of funds or property has taken place in the territory of another State.*

*4. Equivalent third countries shall be considered to be those States, territories or jurisdictions which, by establishing requirements equivalent to those of Spanish legislation, are determined by the Commission for the Prevention of Money Laundering and Monetary Offences, at the proposal of its Secretariat.*

*The qualification as equivalent third country of a State, territory or jurisdiction shall be understood in any case without retroactive effect.*

*The General Secretariat of the Treasury and International Finance shall maintain on its website an updated list of the States, territories or jurisdictions enjoying the status of equivalent third country."*

## **Validity**

The initial version of this document entered into force on May 1, 2021.