

ANTI-CORRUPTION POLICY

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1. PURPOSE, SCOPE OF THIS POLICY AND VALIDITY

For some time now, CORPORACIÓN EMPRESARIAL CONGALSA, S.L. and all its subsidiaries have been demonstrating a vocation for compliance and action in accordance with current legislation and regulations as part of their values and the objectives to be achieved.

Integrity is a core value of the company in doing business. Along these lines, the company's senior management has decided to implement a criminal risk prevention programme as a means of further guaranteeing regulatory compliance within the company's operations, both by its employees and by the company's management and administrative bodies.

The actions carried out included a review of the Code of Conduct and Good Practices that the company had already approved, adapting it to the new realities and needs and approving a new version in line with the new regulatory requirements, which in turn includes the implementation of the appropriate channels to ensure that employees and members of the organisation can report any possible breach of regulations or conduct of which they are aware to the compliance body in order to improve the appropriateness of the company's behaviour in the market, with third parties and with the environment.

The aforementioned lines of action are aimed at ensuring that the people who form part of the organisation discharge their duties in a responsible, diligent, transparent and ethical manner, avoiding the commission of any non-compliance and improving the Company's public image.

This anti-corruption policy is an extension of Congalsa's Code of Conduct and Good Practices and, as such, and based on the principles set out in said document, it rejects any form of corrupt behaviour by its directors, employees or third parties related thereto, with the aim of becoming a model of conduct that governs its actions and complies with the applicable anti-corruption laws, and with the commitment to do business in an honest and ethical manner.

This policy is applicable to all members of CONGALSA regardless of their position including, but not limited to, Directors, Executives and Managers, understanding these to include the Group's employees, administrators and managers.

Furthermore, it shall apply to all those third parties that are related to the Company, such as customers, suppliers, business partners, etc., and in all the countries where the company has operations, and CONGALSA shall ensure, at all times and insofar as possible, that it is assumed by the third parties that maintain relations with the companies of the group.

2. PURPOSES AND COMMITMENTS OF THE ANTI-CORRUPTION POLICY

The Company's Code of Conduct and Good Practices defines integrity as one of the company's main values, understood as ethical and transparent behaviour congruent with upright and impeccable conduct by all members of CONGALSA, and we consider it essential for the scope and maintenance of this value to approve this anti-corruption policy, the main objective of which is to establish a series of principles and code of conduct that will prevent the commission of offences such as those mentioned in section one of this document.

In addition, the approval and dissemination of this anti-corruption policy is also intended to provide CONGALSA members with the necessary tools and criteria to:

- On the one hand, help those bound by this policy to identify what is considered prohibited practice or contrary to the company's behavioural guidelines, proceeding, where appropriate, to report any such practice accordingly with the provisions of both the Company's Code of Good Practices and this document.
- On the other hand, to enhance the possibility that the management body may become aware of the possible occurrence of such contrary or prohibited practices and that these may be sanctioned, after due investigation and processing of the corresponding procedure, eradicating any vestige of these practices that could put the organisation at risk, and adopting the appropriate measures to ensure that the conduct is not repeated.

Through this policy, CONGALSA undertakes to actively:

- Ensure that both the Code of Good Practices and this Anti-Corruption Policy are observed by all the obligated parties.
- Promote respectful compliance with all existing anti-corruption regulations.
- Educate employees, managers and directors on the importance of complying with this policy.
- Disciplinary sanctions for non-compliance with this approved anti-corruption policy.

3. CONCEPTS USED AND DEFINITIONS

In order to understand the scope of this policy and to achieve its objectives and purposes, the main concepts that will be used and that form part of what is understood as permitted or prohibited conduct must be defined in order to avoid any doubts in its application.

For such purpose, the following definitions are contained in this paragraph:

3.1. CORRUPTION.

The practice of offering, promising, giving, delivering, soliciting or accepting "anything of value", directly or indirectly, in violation of the applicable regulations, as an inducement or reward to obtain an undue advantage, inducing an individual or a civil servant to conform to a certain course of conduct, so that he or she fails to perform his or her duties, or in consideration of his or her position or function.

This conduct includes the following:

- Bribery, in general.

- Corruption between private individuals.
- Bribery (corruption of civil servants).
- Influence peddling (influencing a civil servant or authority in any way, taking advantage of the position or personal or hierarchical relationship, to obtain a resolution that may directly or indirectly generate an economic benefit for the Company or for a third party).

3.2. "ANYTHING OF VALUE".

This is a deliberately broad definition that includes any type of benefit, for example: cash or equivalent payment system, such as gift cards or vouchers; gifts, presents, or prizes; meals, entertainment and hospitality expenses; travel or payment/reimbursement of expenses; political contributions; donations (institutional or charitable); offers of employment; promises of future employment; or any type of concession in a contract, product or service.

Given that the above list is not considered closed, "anything of value" shall also be understood to be, in addition to those listed, any other type of good, service or benefit of any nature, not accounted for, with tangible economic value.

3.3. CIVIL SERVANT.

Civil servant means any person holding a legislative, administrative or judicial office, by appointment, election or as a successor, as well as any person exercising a public function at the local, provincial, state or international level, including for a public enterprise or entity largely financed by public funds, or any candidate for public office, irrespective of their rank.

3.4. CONFLICT OF INTEREST

Collision between the decision-making powers of the employee or manager of the company and his or her private, family or other interests, which may affect the objectivity of the decisions to be taken.

3.5. FACILITATION PAYMENTS.

Unofficial and improper payments made to a person (civil servant, employee of a private company or private individual) in order to speed up a procedure (permit, licence or service) to which the person making the payment is entitled.

3.6. COMMERCIAL PARTNER.

In a broad sense, any natural or legal person with whom the Company has, or intends to have, any business relationship, or any alliance in which the Company has a business interest, including, but not limited to, customers, suppliers, contractors and subcontractors, consultants, agents, representatives, vendors, intermediaries or investors.

3.7. SPONSORSHIP.

An agreement or arrangement between two persons (natural or legal) in which one of the parties, called the sponsor, will provide a consideration (monetary or material) to another party, called the sponsored party, in order for the latter to advertise its brand or product.

4. GUIDING PRINCIPALES

Any policy must be based on basic principles from which a series of prohibited conducts and guidelines for correct action are developed to guarantee respect for the values that the company holds dear, in this case, integrity in the company's actions in the development of its business.

In the case of CONGALSA's anti-corruption policy, the following are established as basic principles that should govern its actions in this area:

1.- The Company expresses its zero tolerance to corruption and bribery, showing its firm commitment to do business in an honest and ethical manner.

2.- The Company undertakes to conduct all its operations in a legal manner and especially in compliance with the anti-corruption regulations in force in each of the countries in which it operates. All material transactions carried out by the company shall be clearly and accurately recorded in proper accounting records which give a true and fair view of the transactions and shall be available to internal and external auditors.

Congalsa's employees shall enter financial information into the company's systems in a complete, clear and accurate manner, so as to reflect, on the corresponding date, their rights and obligations in accordance with the applicable regulations.

3.- Any member of the Company or third party who has dealings with the Company is obliged to report any conduct contrary to the guidelines of the Code of Conduct and Good Practices and of this Anti-Corruption Policy of which he/she becomes aware.

5. PROHIBITED CONDUCTS

CONGALSA rejects and prohibits the following conducts, in its broadest sense:

5.1. CONFLICT OF INTEREST.

CONGALSA's managers and employees have a duty to inform the Compliance Committee of any actual or potential conflict of interest that is directly or indirectly related to their line of work or area of work.

The following principles of conduct regarding conflicts of interest are established:

- All members of Congalsa must avoid situations that may involve a conflict between their personal interests and those of the company.
- They shall also refrain from representing the company and from intervening in or influencing those decisions in which, directly or indirectly, they or a third party connected with them have a personal interest.
- They may not use their position in the company to obtain personal or financial advantage or business opportunities of their own.
- No Congalsa employee may provide services as a consultant, director, officer, employee or advisor to any competing company, except for services that may be provided at Congalsa's request or with Congalsa's authorisation.
- Congalsa's employees may only carry out work and professional activities unrelated to those carried out at Congalsa, when they do not entail a reduction in the efficiency expected in the performance of their duties. Any outside work or professional activity that may affect the company's working day must be authorised in advance by Congalsa.

5.2. ACCEPTANCE AND OFFER/DELIVERY OF GIFTS.

It is expressly forbidden to accept, offer or give gifts that may condition impartiality in the contracting of goods and services or influence a business decision, directly or indirectly favouring the person or entity that grants it.

In this respect, and in accordance with the provisions of the Code of Conduct and Good Practices, the following are exempt from the aforementioned prohibition:

(a) Promotional items of low value.

(b) Normal invitations which do not exceed the limits considered reasonable in customary, social and polite usage.

(c) Occasional presents for specific and exceptional reasons (such as Christmas or wedding gifts), provided that it is not in cash and is within reasonable and modest limits.

It is therefore permitted to accept, offer and give gifts of limited value and which are motivated by traditional celebrations (e.g. Christmas) or personal celebrations (e.g. onomastics, anniversaries, etc.), provided that they are not in cash, have not been requested in advance and do not generate expectations of compensation or have the ability to sway people's wills. To determine the "limited value" of the gift, the circumstances, context, usages and social standards must be taken into account.

The same assessment criteria shall apply to gastronomic invitations.

The receipt and giving of gifts consisting of cash or cash equivalents (e.g.: gift cards) is expressly prohibited.

Gifts from the Company to its members and from its members to each other are excluded from this policy.

The Compliance Committee shall be responsible for clarifying any doubts arising in relation to accepting or giving gifts, in accordance with the provisions of this policy.

Any officer or employee who is offered or wishes to offer a gift that is not permitted in accordance with the parameters described above shall be obliged to refrain from accepting it and, if this is not possible, shall immediately inform the Compliance Committee so that it may decide what is appropriate.

5.3. HOSPITALITY EXPENSES.

CONGALSA considers acceptable the offer and payment of travel, accommodation and representation expenses made to third parties, provided that the following conditions are met:

- They are carried out for strictly commercial and lawful purposes.
- The amount is reasonable, in accordance with local, sectoral or social standards and customs.
- They should not create the impression that they are trying to facilitate or reward the winning of business.
- They must be duly documented (invoice) indicating the reason for the expense.

- In the case of hospitality expenses in favour of officials or authorities, especially if they are foreigners, these expenses must have been agreed upon in advance with the originating bodies.

In relation to hospitality expenses accepted by CONGALSA, the aforementioned criteria shall apply.

5.4. BRIBERY AND FACILITATION PAYMENTS.

Giving or accepting "anything of value" for the purpose of "corruption" as defined in this Policy is strictly prohibited.

CONGALSA rejects and shows zero tolerance for both consummated and attempted bribery.

Consequently, CONGALSA rejects and prohibits the parties bound by this policy from making payments to expedite or speed up the processing of licences, permits, certificates or any other type of service to which they are entitled. This prohibition also extends to those countries where such payments are socially accepted.

To this end, it is established that all procedures relating to the processing of licences, permits, certificates, etc., and the payment of fees, taxes, etc., that such procedures entail must be duly recorded in the company's internal documentation, so as to ensure the transparency of the transaction and compliance with this anti-corruption policy.

Should any of the parties subject to the application of this anti-corruption policy be required to make such facilitation payments, they must refrain from doing so and immediately inform the Compliance Committee.

5.5. SPONSORSHIPS.

CONGALSA prohibits the use of the figure of sponsorship for purposes contrary to this policy and which are aimed at obtaining favourable treatment or any benefit or economic advantage for the company or the obligated party.

The Company only allows sponsorship conceived in an altruistic manner as the provision of financial aid to contribute to the implementation of sporting, charitable, cultural activities, etc., for the sole purpose of promoting the activity being sponsored, publicising the company and as a mechanism to make it known in new market shares and improve the business.

To ensure compliance with the objectives pursued by this policy, all payments related to sponsorships must be made electronically (not in cash), and must be duly documented in order to ensure adequate transparency to detect possible conduct contrary to the company's values.

In order to guarantee the transparency of sponsorships and their compliance with this policy, a favourable report must be obtained from the Institutional Relations Department with the approval of the Compliance Committee prior to granting them.

5.6. [INFLUENCE PEDDLING.](#)

Conduct aimed at influencing a public official or authority in any way in order to obtain a decision that may directly or indirectly generate an economic benefit for the Company or a third party is strictly prohibited.

5.7. [FINANCING OF POLITICAL PARTIES.](#)

CONGALSA is totally neutral in its relationship with political parties, refraining from financing any political activity.

Should the Company decide to finance any political activity for any reason, it shall scrupulously comply with the regulations on the financing of political parties, and it is forbidden from receiving or delivering donations to political parties, groups, federations or coalitions that contravene the provisions of the applicable legislation on the financing of political parties in the countries in which it operates.

In any case, and prior to its concession, a favourable report must be obtained from the Compliance Committee, in order to ensure that the principles established in this Anti-Corruption Policy are respected.

5.8. [CORRUPTION BETWEEN PRIVATE INDIVIDUALS.](#)

CONGALSA prohibits giving or accepting "anything of value" as consideration intended to unduly influence or favour the contracting of services, the acquisition or sale of goods or the Company's commercial or business relations.

6. [COMPLIANCE MONITORING AND DISCIPLINARY MEASURES](#)

All members of CONGALSA, without exception, as well as those third parties related thereto, have the obligation to report or inform the company of any conduct of which they become aware and that may represent a breach of the principles and obligations arising from this anti-corruption policy.

Complaints can be made via the following external email address to CONGALSA: **congalsa@canaletico.online**

Complaints made must be dealt with appropriately, with full respect for the principles of hearing and presumption of innocence, confidentiality and indemnity. Furthermore, the rights of all parties involved must be guaranteed, with due objectivity and impartiality, and always in strict compliance with the provisions of the **Operating Rules of the Complaints Channel** approved by CONGALSA within the framework of the implementation of the criminal risk prevention system.

When the existence of any behaviour contrary to the law or to the Code of Conduct and Good Practices is determined, and provided that the facts have been duly investigated and the corresponding procedure has been carried out, disciplinary measures will be applied in accordance with the system of misconduct and sanctions provided for in the collective bargaining agreement, sectoral regulations or applicable labour regulations.

7. DISSEMINATION AND TRAINING

CONGALSA shall proceed to the appropriate dissemination of this policy among all members of the Company, and a copy of the same shall be given to the senior management and employees or collaborators, and the recipients shall acknowledge receipt of the same.

It shall also be published on the website.

A copy shall also be given to all new hires together with the welcome handbook, whose receipt shall also be acknowledged.

In order to ensure that this policy is duly known, applied and fulfilled by all the obligated parties, the company shall provide employees with due and regular training on its content, so that they can understand, assimilate and put the principles contained herein into practice and prevent any of the conducts prohibited herein from taking place.

8. ENTRY INTO FORCE AND REVIEWS

This policy comes into force on the date of its approval by the Governing Body and shall remain in force until a new policy is approved.

It is the duty of the Compliance Committee to periodically review this policy, as well as any non-compliances or omissions, in order to propose, where appropriate, amendments or additions thereto in the context of the continuous improvement that the compliance culture promotes.

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