



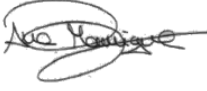
CORPORATE POLICY

ANTI-BRIBERY AND ANTI-CORRUPTION



ANTI-BRIBERY AND ANTI-CORRUPTION

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DRAFTED BY COMPLIANCE OFFICER	REVIEWED BY QUALITY OFFICER	REVIEWED BY THE APPOINTMENTS, REMUNERATION AND CSR COMMITTEE	APPROVED BY BOARD OF DIRECTORS
ANA MANRIQUE Signature:  Date: 22 November 2021	BEATRIZ GÓMEZ Signature:  Date: 26 November 2021	Revised 29 November 2021	Approved 22 December 2021

LIST OF REVISIONS

Revision	Date	Amendments
00	23 November 2015	Original edition.
01	22 December 2021	This policy merges and replaces the following documents: Anti-Corruption Policy Rev00, Donations and subsidies Policy Rev00 and Gifts and Hospitality Policy Rev00. Note: Due to the volume of updated content in this revision, changes are not marked in blue, as indicated in PG-12-01 Control of documents and records

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ANTI-BRIBERY AND ANTI-CORRUPTION

1 ENTRY INTO FORCE

This document, its contents and amendments to the previous version, if any, shall enter into force without retroactive effect from the date of approval of the document.

2 PURPOSE, SCOPE AND APPLICABILITY

Corruption, especially bribery, in both the public and private sectors:

- i. harms free competition and the development of markets,
- ii. increases the costs of goods,
- iii. introduces uncertainty into commercial transactions, and
- iv. diminishes the quality of products and services, thereby destroying confidence in the proper and efficient functioning of markets.

Grupo Sesé, in its desire to comply with current legislation, the recommendations of the public authorities, social responsibility and correct corporate professional behaviour, has a **Code of Ethics and Conduct** (hereinafter, Code of Ethics) which sets out the guiding principles of the Organisation, which are, among others:

- i. Compliance with the law,
- ii. respect for persons, equality and non-discrimination,
- iii. protection of the most vulnerable groups,
- iv. occupational health and safety,
- v. environmental protection,
- vi. transparency, objectivity and professionalism,
- vii. confidentiality,
- viii. and, in short, behaviour of integrity (understood as behaviour carried out in good faith, objectively and in line with the interests of Grupo Sesé) and professionalism (i.e. diligent, responsible and efficient).

Grupo Sesé extends to Third Parties (see section 6. Definitions) with which it interacts, their commitment to ethical behaviour, and the adoption of measures to prevent and detect possible corrupt practices.

These prevention measures must be in accordance with those established in the internal regulations of Grupo Sesé, as well as with national and international legislation related to the risk of corruption and bribery, especially with the Foreign Corrupt Practices Act of the United States (FCPA), and any other international regulations that, due to its activities, may be applicable.

Grupo Sesé has approved this Policy as an essential tool for the prevention and early detection of possible corrupt practices within the Organisation, establishing the limits and procedures applicable in those circumstances which, due to their nature, involve a greater risk of being considered contrary to the ethical principles of the Organisation as defined in the Code of Ethics.

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In short, this Policy is the formal expression of the will of the Board of Directors of Grupo Sesé, and of the entire Organisation as a whole, with regard to its intention and firm commitment to prevent, detect and deal with possible corrupt acts related to the business or activities of the Organisation.

Grupo Sesé prohibits and will not tolerate acts considered as corruption, and especially conduct that may be considered as bribery, thus contributing proactively in the fight against corruption and bribery, and in this sense both Members of the Organisation and Third Parties must comply with the Anti-Corruption and Anti-Bribery Laws that are applicable to the Organisation in the exercise of its activities.

The requirements and obligations of this Policy must be complied with by all Members of the Organisation, to the extent applicable to them by reason of their position or functions performed, under the principles of leadership, a culture of integrity, transparency, honesty and compliance.

This Policy is applicable to all Grupo Sesé entities, to all Members of the Organisation, and to those Third Parties to which it is applicable, both in activities carried out at national and international level.

With respect to Third Parties, this Policy will be applicable, to a greater or lesser degree, depending on factors such as the level of control or influence that Grupo Sesé may have over them, as well as the degree of criticality of the risk previously defined by Grupo Sesé, through the criteria for assessing the risk of corruption and bribery established internally, such as the profile of the Third Parties and the nature of the relationship to be established with them.

Note: Different types of third parties pose different types and degrees of criminal risk and an organisation will have varying degrees of ability to influence them. Third parties may therefore be treated differently depending on the organisation's risk assessment and its internal risk assessment procedures.

Grupo Sesé will actively promote adherence, compliance and respect for this Policy among the Members of the Organisation and its Third Parties. Where expressly provided, the engagement of any third party may be conditional upon a commitment to comply with this Policy and other applicable internal regulations.

2.1. OTHER APPLICABLE DOCUMENTS

The guidelines and principles established, among other documents, in the **Code of Ethics, M-01-05 Ethical Channel Regulations, Disciplinary Regime - Annex 2 of the M-01-04 Compliance Manual, Conflict of Interest Policy** and other internal regulations that develop the company's Criminal Compliance Management System, shall be applied to reduce the risk of corruption and bribery within the Organisation, forming an integral part of the management system derived from this Policy.

The Organisation may use the UNE-ISO 37001 standard as an interpretative criterion of this Policy, in relation to the risk of bribery. Likewise, said standard may be used as a guiding guide in those points not foreseen and which, where appropriate, the Organisation considers appropriate to incorporate into the management system derived from this Policy.

3 GRUPO SESÉ VALUES

The values of Grupo Sesé are:

- Results-oriented.
- Client oriented.
- Excellence.
- Sense of belonging.
- Passion.
- Teamwork.
- Ethics and integrity.
- Innovation.



Since September 2016, Grupo Sesé has been a **signatory of the United Nations Global Compact** and explicitly supports the 10 principles of the Compact relating to Human Rights, Labour Rights, the Environment and the fight against corruption.

4 ACCEPTANCE AND COMPLIANCE

The conduct set out in this Policy is **mandatory** for all staff within the "Purpose, Scope and Applicability" section. All members of the Grupo Sesé organisation must understand and comply with the expectations of this Policy in terms of the way they act in the work environment and in the business environment.

The Disciplinary Regime of Grupo Sesé shall apply in the event of non-compliance with this Policy by the Members of the Organisation subject thereto. Infringements of the contents of this Policy, as well as the commission of any act of bribery or corruption, will be considered very serious breaches of contractual good faith, for the purposes set forth in article 54 of the Workers' Statute and other concordant legislation (see annex 2 of the M-01-04 Compliance Manual).

Non-compliance with this Policy by any Third Party may lead to the termination of the contractual relationship in force with Grupo Sesé. This is without prejudice to any other legal and/or contractual consequences to which such breaches may give rise.

Any member of the organisation or third party related to Grupo Sesé who becomes aware of conduct that may constitute an infringement or breach of this Policy may report it confidentially by one of these means:

- **Ethical Channel - Whistleblowing section** (form accessible through the Compliance SITE, the Linking Sesé Portal and the GRUPO SESÉ Corporate Website).
- E-mail address canal-etico@gruposeses.com

Regarding the use of this Channel:

- Communications made through the means enabled for reporting are sent exclusively to the Corporate Compliance Department of Grupo Sesé.
- All complaints received will be treated confidentially and the identity of the complainant will be protected.

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- Retaliation of any kind against persons, who report an illegal practice, infringement, or breach of regulations from a position of good faith and good practice, will not be tolerated.
- False allegations or allegations made in bad faith will also not be tolerated.
- For additional information, see **M-01-05 Ethical Channel Regulations**.

Moreover, in order to solve additional doubts, the organisation makes available its members the **Ethical Channel - Queries Section** (form accessible through the Compliance SITE, the Linking Sesé Portal and the Grupo Sesé Corporate Website).

This channel is intended to transmit any doubts about the provisions of the company's corporate compliance policies, and therefore to consult doubts about the validity of certain behaviours and/or to report bad practices in the prevention of conflicts of interest.

5**BASIC PRINCIPLES OF CONDUCT AND DUE DILIGENCE**

In order to identify the risks associated with its transactions, projects, activities, Members of the Organisation and Third Parties, Grupo Sesé undertakes to assess the scope, scale and nature of any risk of corruption or bribery.

This provides additional specific control in the prevention and detection of corruption and bribery, and facilitates the decision on whether to postpone, suspend or review such transactions, projects or activities involving Third Parties or Members of the Organisation.

5.1. PREVENTION OF CONFLICTS OF INTEREST

Through its **Policy for the Prevention of Conflicts of Interest**, Grupo Sesé has established internal mechanisms and policies aimed at managing the risk derived from a possible Conflict of Interest.

All Members of the Organisation have a duty to report any actual or potential Conflict of Interest that may affect their objectivity in the performance of their duties.

On this basis, the objective is for the Members of the Organisation to declare the existence of any Conflicts of Interest, and for these to be duly managed, in order to preserve objectivity and transparency in the decision-making process of the Organisation, thus reducing the risk of possible conduct constituting corruption or bribery.

5.2. DUE DILIGENCE WITH MEMBERS OF THE ORGANISATION

In relation to the Members of the Organisation, Grupo Sesé will pay attention, among others, to the following aspects, adjusting them to each specific case depending on the characteristics of the position, the function to be carried out and, in short, the capacity of influence in contracting with Third Parties (for further details, see the **Policy for the Prevention of Conflicts of Interest and the Recruitment and Hiring Policy**):

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- Determine, to the extent possible and within the limits of the right to privacy, whether job applicants have been involved in any form of corruption or bribery.
- Verify that the Organisation does not offer employment to candidates in exchange for having unduly favoured Grupo Sesé in the previous employment or to favour Grupo Sesé over the candidate's previous employer.
- Identify candidates' relationships with public officials.
- Oblige those Members of the Organisation that Grupo Sesé internally identifies as especially exposed in relation to the risk of corruption or bribery, to submit a declaration, at reasonable and previously defined intervals, proportional to the risk of corruption identified for each of them.

5.3. DUE DILIGENCE WITH THIRD PARTIES

Bearing in mind that the conduct of Third Parties with whom Grupo Sesé maintains commercial relations –or any other type of business relationship–, may have a negative impact on the reputation of the Organisation and may even give rise to liability, prior to contracting or formalising certain commercial or strategic agreements, the Organisation shall evaluate the situation of this natural or legal person in terms of corruption and bribery.

Likewise, once said contracting has been carried out, the information obtained from Third Parties shall be updated periodically, while commercial relations are maintained, following the internal regulations and procedures established by Grupo Sesé for this purpose. These regulations contain measures for monitoring, depending on the category of the Third Party, which will establish the minimum frequency of updates.

Grupo Sesé will exercise Due Diligence before engaging with any Third Party in order to identify existing problems, potential risks and the measures that can be taken to minimise them. The scope and intensity of Due Diligence in the selection of Third Parties can be determined through the organisation's overall risk assessment and the procedures and controls.

This Due Diligence process will always be carried out under the principles of proportionality and reasonableness, bearing in mind aspects derived from the nature of the transaction, project or activities to be carried out by the Third Party, thus combining the risk profile of the Third Party, the Country or location, and the characteristics and complexity of the activity to be carried out by the Third Party, in order to assess the nature and scope of the risk of possible corruption or bribery assumed and that may affect the business relationship of the Third Party with Grupo Sesé.

For additional information, see the RBA for Non-Controlled Entities (8.5. Criminal Compliance Management System).

5.4. DEALING AND INTERACTING WITH PUBLIC ADMINISTRATIONS

No payments shall be made to expedite administrative formalities or to obtain permits, licences, authorisations or similar. The prohibition includes the simple belief on the part of the member of Grupo Sesé that a payment has been made to a public official and/or authority, which will then be duly checked to verify whether this has actually occurred.

When holding meetings with public officials and/or authority, political parties, representatives, members or candidates of a political party or political office and/or entering into contracts or establishing business with them, two or more persons should attend the meetings.

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The Organisation undertakes to keep a **record of meetings** between its representatives and public authorities or officials in order to ensure maximum transparency in its activities. To this end, these meetings shall be notified to the Compliance Department by e-mail, stating the following information:

- Attendees from Grupo Sesé.
- Attendees from the public administration (name and position).
- Date and venue.
- Issue(s) addressed.

5.4.1 MANAGEMENT OF SUBSIDIES

Grupo Sesé prohibits the obtaining of subsidies or aid from Public Administrations by falsifying the conditions required for their concession or concealing those that would have prevented it. For this reason, Grupo Sesé adopts measures in order to avoid any conduct that could be considered fraudulent in relation to this matter.

The following considerations shall be taken into account when applying for subsidies:

- The Group's strategic priorities and in particular the needs for product or service improvements.
- The characteristics of the aid, such as the aid intensity (aid intensity as a percentage of the total budget requested) and format (non-repayable subsidy or repayable loan).
- The conditions of participation, in particular whether it is an individual project or a consortium. In the latter case, special attention will be paid to possible conflicts of interest with other partners involved in the project, as well as to possible joint and several liabilities that may arise.

Application for Subsidies

- It should be recorded in the list of subsidies applied for, including date, area, description of the aid and value of the amount requested.
- The applications must comply with the Rules governing the subsidy, and the dossier / report submitted to the Administration for the application must be kept by the area that has applied for the subsidy.

Acceptance and Implementation of Subsidies

- In the event that the Administration notifies the provisional concession, this will be studied by the Management of the applicant area, the Financial Management and the Chief Executive Officer to agree whether or not it is finally accepted.
- If accepted, all expenses associated with the project will be duly registered and controlled by the applicant area, in order to be able to justify all the investments related to the grant and/or project.
- The implementation of the project will be monitored, and any deviation from the application that could lead to the loss of the aid granted must be managed with the granting authorities.

Justification and Collection of Subsidies

- Once the project has been completed, payment of the aid granted shall be requested, for which purpose it shall be necessary to justify the implementation of the activities of the project and the application of the funds, by means of the report and controls carried out during implementation.

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- In general, the supporting account must include a statement of the activities carried out that have been financed with the grant and their cost, with a breakdown of each of the expenses incurred.
- Expenditure shall be evidenced by means of invoices and other documents of equivalent probative value valid in commercial legal transactions or with administrative effectiveness, under the terms established in the regulations.
- Once the subsidy has been received, it will be accounted for within the project associated with the subsidy and the subsidy tracking list will be updated, thus closing the whole process.

5.5. GIFTS, PRESENTS, INVITATIONS, HOSPITALITY AND TRIPS**5.5.1 COMMON GUIDELINES**

Both Members of the Organisation and Third Parties to whom this Policy is applicable undertake to avoid any type of unethical conduct (contrary to the applicable legislation, to the internal regulations in force, as well as to the known provisions of the Code of Ethics), aimed at unduly influencing, for their own benefit, that of Grupo Sesé or of a third party, the decision making of authorities and public officials, natural or legal persons, public or private, both at national and international level, which may entail a risk of corruption or bribery.

Therefore, Members of the Organisation and Third Parties shall not make or accept promises, gifts or presents, invitations, hospitality, trips, money, advantages or undue compensation with the aim of corrupting officials or authorities, natural or legal persons, public or private, whether at national or international level, for their own benefit, for the benefit of the Organisation or of a third party, except as provided for in paragraph 5.5.2. **Any payment, gift, offer, invitation or promise made for the purpose of inducing the recipient to take advantage of their position in exchange for any act or omission will never be reasonable** and is therefore prohibited under this Policy, whether the Organisation's employee is the recipient or the sender.

The application of this Policy must be based on the conduct of the member of Grupo Sesé himself, who must refuse gifts or any type of facility provided by a third party (supplier, client, financial institution, etc.) that they consider (or see the appearance of it) that may affect the **independence and integrity of their professional actions, or that may involve a conflict of interest at present or in the future, or that may lead them to assume any obligation or favourable treatment vis-à-vis the third party**. The same applies to the giving of gifts to third parties, if it is understood or perceived that such a gift may compromise the independence of the recipients.

It is understood that, on occasion, refusing a gift may cause difficulties and/or may affect good relations with a customer, supplier or related third party, so the recipient should always **report the receipt of the gift to their Department/Division Management, and if appropriate, to the Compliance Department** to assess whether in such a case it may be acceptable to donate the gift received to charity or to hold a public raffle among the Group's employees. In any case, the actions referred to in this paragraph should be governed by the following **basic principles**:

- **Transparency** (always with absolute clarity and objectivity).
- **Control** (especially in the case of public officials).
- **Appropriateness** (the reason has to be obvious, commonly accepted in the organisation's activity and related to the interests of the organisation).
- **Proportionality** (the value cannot be of a value that could influence the professional decision or that could lead to a relationship of dependence or reciprocity).

Employees, officers and directors of Grupo Sesé must inform third parties with whom they maintain commercial relations of the existence of this Policy, as well as of **Grupo Sesé's preference for donations to be made to charities rather than gifts**.

5.5.2 GIFTS OR PRESENTS

For the purposes of this Policy, when a gift or present is involved, the Organisation shall prevent, through the implementation of various internal procedures, that:

- The time of delivery or receipt either during or immediately after the negotiation of the terms of any type of contract of collaboration, purchase or sale.
- They come from or are offered to public officials or authorities, national or international.



MUST NOT BE ACCEPTED OR DELIVERED

- **Cash and cash equivalents:** payments in currency or any financial instrument, including cheques, foreign exchange, shares or other securities. It is not acceptable under any circumstances to accept or provide gifts consisting of cash, cheques, vouchers or any of their equivalents.
- **Contributions to political parties.**



MAY BE ACCEPTED OR DELIVERED

- **Promotional material:** Items that are one of many identical items that are widely distributed (e.g. pens, calendars, promotional materials, logo-engraved items, etc.) shall not be considered as gifts.
- Gifts or presents of a **value of less than €100**.

5.5.3 INVITATIONS, HOSPITALITY AND TRIPS

Invitations and hospitality should be related to a legitimate business and/or professional purpose and take place in an appropriate business environment. In any case, in addition to what is indicated in this Policy, all the provisions of the **Employee Expense Payment Policy** shall be respected.

- All meals, entertainment and/or events shall be reasonable, customary according to local custom and practice, and comply with any legal or regulatory restrictions, if any.
- Within the services to third parties issued by Grupo Sesé, the payment or gift of travel is not authorised. This prohibition also applies to the spouses or relatives of such third parties.
- Similarly, employees of Grupo Sesé are not authorised to accept payment or gifts of trips from suppliers. This prohibition also affects the spouses or relatives of employees of Grupo Sesé.
- In direct relation to public officials and/or authorities, Grupo Sesé will only pay reasonable expenses for events and/or entertainment, made in good faith to public officials (both Spanish and foreign), and this under limited circumstances, participating in the cases listed below:
 - The promotion, demonstration or explanation of the products and services offered by the Organisation.
 - The execution or performance of a contract.

5.6. FUNDING OF POLITICAL PARTIES, SPONSORSHIP OF EVENTS AND CONTRIBUTIONS TO FOUNDATIONS AND OTHER NGOS

Grupo Sesé does **not** make direct or indirect donations to political organisations, their related foundations (or persons close to and/or associated with them), or to politicians and persons related to them. In no case may discounts or donations be applied to Political Parties in excess of those resulting from strictly commercial criteria.

Any donation –either direct or indirect–, must be made in compliance with the applicable regulations and it must be guaranteed that it does not damage the image of Grupo Sesé.

Grupo Sesé is committed to ensuring that any sponsorship of events, contributions to foundations and other non-governmental organisations are governed by the principles of:

- **Legality.**
- **Transparency.**
- **Adequacy**
- **Control.**
- Ensuring the **traceability** of the funds, as well as that the recipients and the request for funds are easily identifiable.

Within its capacities, Grupo Sesé will verify that the funds provided are applied to the purpose for which they were granted at the time.

The granting of financial aid to the Organisation, whether for activities of socio-cultural interest, charitable, scientific or any other type of activity that is in line with the principles that inspire the activity of the GRUPO SESÉ, shall be governed by the same principles mentioned above.

Donations made by the Organisation to Foundations and other non-governmental organisations for the organisation of activities of socio-cultural, charitable, scientific or any other kind that are in line with the principles that inspire the activity of Grupo Sesé shall be governed by the same principles.

5.6.1 MANAGEMENT OF DONATIONS MADE BY GRUPO SESÉ

Grupo Sesé must know in detail the activities carried out by the organisation that it intends to sponsor or to which a donation is made, and ensure that these activities:

- are lawful.
- are in line with the values and objectives of Grupo Sesé.
- It shall not be used as a means of concealing an improper payment or bribe.

The following must be complied with in the process of managing donations made by any of the Grupo Sesé Organisations:

- Prior approval of the Chief Executive Officer will always be required for the signing of sponsorships and the provision of donations.
- Duly signed Collaboration or Sponsorship Agreements shall be established with the sponsored entity, which shall include, at least, the object of the sponsorship.



NO SPONSORSHIP OR DONATIONS WILL BE MADE TO:

- **Tobacco** and tobacco products industry.
- **Weapons** manufacture and trade.

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- Companies linked to the **pornography** industry.
- Organisations of a **political or trade union** nature.
- Organisations whose owners, managers or representatives are directly or indirectly linked to **illegal activities**.
- Any other activity that directly or indirectly does not share the values and principles promoted by the Organisation and to which it is committed.



PARTNERSHIPS, SPONSORSHIPS AND DONATIONS WILL BE ENCOURAGED IN RELATION TO

- The **social integration and improvement of the living conditions of people with disabilities** and their families, with the aim of carrying out projects aimed at scientific and medical research and studies, teaching and training, preparation of training support materials, dissemination of studies, documentation and available material, care and personal development programmes for people with disabilities.
- The **integration of people at risk of exclusion** for physical, social or cultural reasons.
- Improving the situation of people in a **situation of dependency**.
- The improvement and protection of **health** and the prevention of accidents.
- The protection of the **environment** and the promotion of **sustainable development** and the social economy, through collaboration in studies, conferences, seminars...
- **Sports activities** such as cycling, basketball, etc.
- And any other activity that responds to the values of Grupo Sesé and that is aligned with the organisation's **Corporate Social Responsibility Plan**.

5.6.2 MANAGEMENT OF DONATIONS RECEIVED BY FUNDACIÓN SESÉ

In relation to donations received by Fundación Sesé, records will be kept for a period of 10 years with the identification of all persons who contribute to or receive funds or resources from the Foundation free of charge.

It is the obligation of Fundación Sesé to apply the due diligence measures in relation to the formal identification and identification of the real owner, as set out in articles 3 and 4 of Act 10/2010, of 28 April, on the prevention of money laundering and the financing of terrorism. For this purpose, the following information will be collected:

In the case of natural persons:

- If they are Spanish nationals, the National Identification Document (DNI).
- If they are foreign nationals:
 - For non-EU citizens, the residence card, passport or foreigner's identity card.
 - For citizens of the European Union or the European Economic Area, the passport, letter or official identity card issued by the authorities of origin.

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In the case of legal persons, the following documents are required:

- Deed of incorporation and/or adaptation of the articles of association or certification from the Business Registry;
- Tax Id Code (CIF) and accreditation of registration in the Business Registry or, where applicable, similar foreign accreditations;
- Record of the details of the beneficial owner of the company or, if there is no such owner, the ID card or passport of the Director, Managing Director or Chairperson, as the case may be;
- Powers of attorney attesting to the representation of the natural person acting on behalf of the Governing Body.

Under no circumstances shall Fundación Sesé maintain business relations or carry out operations with individuals or legal entities that have not been duly identified.

5.7. ACCOUNTING, PAYMENTS AND RECEIPTS

- All expenditure must be accurately recorded in the books of the Organisation, and supported by accurate documentation and invoices, including details of employees, location, item and amount spent for each component.
- In order to comply with this Policy and anti-corruption laws, Grupo Sesé will create and maintain the books, records and accounts of its activity, with absolute transparency, carrying out internal controls of its due compliance.
- Payments and receipts in cash or cryptocurrencies (or equivalent) are not permitted.
- Contributions for sponsorships and/or donations, in the name or on behalf of Grupo Sesé, shall be recorded in the Organisation's accounts, with the level of detail required by the applicable regulations, and their supporting documentation shall be kept for the period established.
- With regard to travel expenses, all expenses incurred in the name or on behalf of Grupo Sesé must be duly documented by means of invoices or proof of payment, and included in the corresponding employee expense statement. This obligation also applies to charges paid by corporate credit card.
 - These expenses must always be reviewed and approved by a manager or superior of the employee, and subsequently reviewed by the Finance Department for proper documentation and reasonableness in accordance with the Employee Expenses Policy.
- All payments will be made against invoice sent to the organisation. Invoices must be endorsed and authorised by one of these two channels only:
 - Against purchase order duly processed and approved in the system (Navision).
 - Against invoice signed / authorised by the Chief Executive Officer.

6 DEFINITIONS

For the purposes of this document, and for a better understanding of it, a series of concepts are established which, given their relevance, it is necessary and convenient to contemplate and define. This is without prejudice to the legal definition established for each of these concepts by the laws applicable to the Organisation in each area of activity, as well as the definitions of identical concepts in other internal regulations of Grupo Sesé.

Senior Management. Person or group of persons who direct and control an organisation at the highest level.

Authority. An Authority is a person who alone or as a member of a corporation, court or official association has command or exercises jurisdiction of their own. In any case, members of the Congress of Deputies, members of the Senate, members of the legislative assemblies of the Autonomous Communities and members of the European Parliament shall be considered as Authorities. Officials of the Public Prosecutor's Office are also considered to be an Authority.

Conduct affecting competition in the marketplace. Any collective agreement, decision or recommendation, or concerted or consciously parallel practice which has or may have the effect of preventing, restricting or distorting competition in the markets.

Conflicts of interest (COI). A situation in which external business, financial, family, political or personal interests could interfere with the judgement of members of the organisation when carrying out their duties in the organisation.

Corruption between companies or individuals. An act consisting of receiving, requesting, accepting, promising, offering or granting, by oneself or through an intermediary, an unjustified benefit or advantage, of any kind and nature, from/to directors, administrators, employees, collaborators of a commercial enterprise or a company, for oneself or for third parties, as consideration for unduly favouring another in the acquisition or sale of goods, or in the contracting of services or in commercial relations, regardless of their location.

International corruption of a public official or authority. The offering, promising or giving, by oneself or through an intermediary, of any undue advantage or benefit, pecuniary or otherwise, to a public authority or official for their benefit or for the benefit of a third party, or the public authority or official complies with requests addressed to them, in order that they 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 conduct of international economic activities.

Due diligence. Process for assessing the nature and extent of corruption and bribery risk to assist organisations in making decisions regarding operations, projects and/or activities. Due diligence also extends to the business partners of a specific business, to ensure the reasonableness and proportionality of the measures taken to achieve their objectives.

Donation. The liberality of someone who freely passes on something that belongs to them for the benefit of another person who accepts it.

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Civil servant. Any person who by immediate provision of law or by election, or by appointment by the competent authority, participates in the exercise of public functions, such as, but not limited to, elected officials, politicians, public prosecutors, judges, as well as career civil servants, interim civil servants and labour personnel in the service of the administration.

Also included in the criminal law concept of civil servants are private individuals who exercise public functions by delegation of the administration or who are part of public companies.

Members of the organisation. The members of the Board of Directors, managers, employees, workers or temporary employees or employees under collaboration agreement, and volunteers of an organisation and the rest of the persons under hierarchical subordination of any of the above.

Compliance Committee. Collegiate or single-person body endowed with autonomous initiative and monitoring powers, entrusted by the Governing Body with the responsibility of supervising the operation and observance of the CCMS. The single-person body is known as Chief Compliance Officer (CCO). Within Grupo Sesé, this role is filled by the Corporate Compliance Department

Facilitation payments. Any petty bribe, made for the purpose of securing or accelerating the performance of a customary or necessary act to which the person making the payment in question is already entitled.

Exposed personnel / Exposed positions. Members of the organisation who, due to the functions they perform, are particularly exposed to the risks of criminal compliance. From the IOC's perspective, these are people who, by virtue of their function, position and/or responsibility, have a special capacity to influence the taking and/or execution of key decisions for the company.

Bribery or bribery of an authority or public official (payoff). An act consisting of offering or delivering, by oneself or through an intermediary, a favour, offer, promise or retribution of any kind or nature, to an authority or public official, or a person involved in the exercise of a public function, for one's own benefit or that of a third party, with the aim of having them carry out an act contrary to the duties inherent to their position, or an act proper to their position, or unjustifiably delaying one that should be carried out, or when it is carried out in consideration of their position or function.

Business partners. Any party, other than Members of the organisation, with whom the organisation has, or intends to establish, any kind of business relationship.

Note. Business partners include, but are not limited to, customers, joint ventures, joint venture partners, consortium partners, contractors, commission agents, consultants, subcontractors, suppliers, vendors, advisors, consultants, agents, distributors, representatives, intermediaries and investors.

Subsidy Any monetary provision made by public administrations in favour of public or private persons and which meets the following requirements:

- the delivery is made without direct consideration from the beneficiaries,
- the delivery is subject to the fulfilment of a certain objective, the execution of a project, the performance of an activity, the adoption of a singular behaviour, already carried out or to be carried out, or the concurrence of a situation, and the beneficiary must comply with the material and formal obligations that have been established,
- the project, action, conduct or situation financed is intended to promote an activity of public utility or social interest or to further a public purpose.

ANTI-BRIBERY AND ANTI-CORRUPTION

Third parties. It includes business partners and any other persons and bodies independent of the Organisation.

Influence peddling. Act by which a public official, authority or private individual influences a public official or authority by taking advantage of any situation derived from their personal or hierarchical relationship with the latter (or that of this official with another public official or authority), in order to obtain a decision that may directly or indirectly generate an economic benefit for themselves or for a third party.

Also the act of offering, or accepting an offer or promise, to engage in such conduct by requesting gifts, presents or remuneration of any kind from a third party in return.