

**Anti-corruption and conflict
of interest policy**

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01. DEFINITIONS

Corruption

For these purposes, the term “corruption” includes both corruption and the trafficking of influences.

An act of corruption is committed when an undeserved advantage or gift is paid or offered to an individual or official as a benefit for that person to perform, delay or omit a task that is part of his or her responsibilities.

Public corruption involves persons in public employment (“civil servants”). Private corruption involves only private companies, their employees or their representatives.

There are two types of corruption:

- **Active corruption**, which occurs when a person offers or promises to offer an undeserved advantage or gift.

An undeserved advantage or gift can take different forms:

- + Hidden payments (cash, bank transfers or any other method) through false invoices, consultancy fees, donations or sponsorship agreements, etc.
- + Other benefits such as free tickets to events, free travel, gifts, etc. that are not justified and do not form part of the usual business and customs of the business environment in which SAMY ALLIANCE operates.

An undeserved advantage or gift can also take the form of preferential treatment, the award of a contract, the disclosure of confidential information or the culpable omission of an action (situations where the person turns a blind eye rather than intervening).

- **Passive corruption**, which occurs when a person accepts or requests an undeserved advantage or gift in exchange for taking a specific position in a given situation.

Corruption occurs when a person accepts the promise of an undeserved advantage or gift, even if it never materialises.

Civil servant

A “civil servant” is any person holding a position of public authority, performing a public service or holding an elected public office (or his or her representative). This definition also includes any person qualified as an official under the national law of a country.

Bribery

Is defined as money or anything of value given or promised in exchange for favourable treatment. For example, a donation to a charity chosen by the official with whom we are entering into a new contract would be considered a bribe.

Illegal commission

Is a payment made or received in exchange for a contract, favourable treatment or business transaction. For example, if a supplier were to pay a percentage of our purchase to one of our employees in exchange for maintaining the business relationship, such a payment would be considered an illegal commission.

Extraofficial payments

A payment to an official to expedite or secure the resolution of a mandatory legal or administrative process. For example, a small payment to an official to release goods held at customs would be considered an extraofficial payment. If at any time you are asked to make an extraofficial payment, you should immediately contact your manager of the Group’s General Counsel.



Trafficking of influences

This occurs when the beneficiary of an undeserved advantage or gift uses his or her real or perceived influence in government or dealings with authorities to obtain favourable decisions towards a third party.

Three parties are necessary:

- + One that provides the gifts or benefits.
- + Other using their influence or connections.
- + Another that has the capacity to make the decision (public authority, ministry, judiciary, etc.).

Gifts or presents

A gift or present is any value that is given or received as a token of affection and consideration.

Attentions

For the purposes of this Policy, the term “attentions” means any act of hospitality that is offered or received in the context of business relationships.

Conflict of interest

A conflict of interest is any situation in which employees, or their close relatives, business partners or third parties with whom they have a personal or financial relationship, may obtain a direct or indirect economic or personal benefit for the company, or in which they may influence company decisions for their own benefit or for the benefit of third parties.



02. INTRODUCTON

SAMY ALLIANCE, as an organisation operating nationally and internationally, is committed to complying with national and international rules and standards on Anti-Corruption, anti-bribery and the prevention of conflicts of interest.

SAMY ALLIANCE constantly ensures that the people who form part of the Organisation act not only in accordance with current legislation, but also in accordance with high standards of professionalism, integrity and a sense of responsibility in the context of their professional activity, both in their relations with each other and with third parties. These standards are set out in **SAMY ALLIANCE's Code of Ethics**, which is the cornerstone of **SAMY ALLIANCE's** ethical conduct.



03. OBJECT

This Anti-Corruption and Conflict of Interest Policy (hereinafter, the “Policy”) specifies and develops **SAMY ALLIANCE's** commitment to reject corruption in all its forms, including extortion and bribery, as well as any situation of conflict of interest.

This Policy also sets out the rules of conduct and the framework for preventing and detecting corrupt practices in **SAMY ALLIANCE's** business.

The Policy describes the rules that should guide your decisions. The Policy should be read carefully, making sure you understand the rules and responding to different situations to the best of your ability.

04. SCOPE OF APPLICATION

This Policy applies to all internal employees of the **SAMY ALLIANCE Group**, to all persons providing services to **SAMY ALLIANCE**, namely employees, including casual and temporary employees contracted by the Group (collectively, "Employees"), and to third parties involved in, collaborating with, representing or acting on behalf of **SAMY ALLIANCE**.

All our partners (suppliers, operators, intermediaries, agents, subcontractors, co-contractors, etc.) are obliged to respect the principles of the Policy, or equivalent, and to promote the application of the principles of the Policy among their own partners.



05. SAMY ALLIANCE'S COMMITMENTS & PERFORMANCE STANDARD AGAINST CORRUPTION, BRIBERY & EXTORSION

SAMY ALLIANCE rejects unethical practices aimed at inappropriately influencing the actions and will of individuals in order to obtain advantages or benefits. It therefore conducts its activities in accordance with the following commitments and rules of conduct:

- + **SAMY ALLIANCE** undertakes not to influence the will, objectivity and actions of persons outside **SAMY ALLIANCE** in order to obtain advantages or benefits by engaging.
- + **SAMY ALLIANCE** shall not tolerate its employees requesting, accepting, promising, offering or making, directly or indirectly, gifts, payments, invitations, commissions, compensations, favours or advantages of any kind, in order to obtain a consideration or to try to influence inappropriately in their commercial or professional relations with public or private entities, public officials, employees, managers or administrators of companies or public bodies of private companies, organisations, political parties or candidates for public office.
- + **SAMY ALLIANCE** remains neutral towards the various political options existent in the national territory. **SAMY ALLIANCE** therefore does not make any contribution, financing or donation to political parties, their representatives or candidates.
- + **SAMY ALLIANCE** prohibits any conduct that may constitute extortion in the course of its business or that uses violence or intimidation for the purpose of obtaining a benefit.
- + **SAMY ALLIANCE** does not allow that, in any actions related to the company, its employees, third parties or entities to engage in any of the conducts described above.
- + Any services provided or received by **SAMY ALLIANCE** must be legitimate and the nature of the services and their price must be duly documented by contracts approved by the **SAMY ALLIANCE** employee designated for the purpose. Payments by **SAMY ALLIANCE** must reasonably and rationally reflect the value of the consideration received. Under no circumstances may payments be made to natural or legal persons other than those named in the relevant invoice or contract.
- + **SAMY ALLIANCE** undertakes to record all the actions, transactions and operations of **SAMY ALLIANCE** in the books and registers legally established for this purpose in an accurate, transparent manner and in accordance with the law in force in each territory.
- + **SAMY ALLIANCE** promotes internal training in the prevention of and fight against corruption, and all **SAMY ALLIANCE** employees are fully aware of the content of this Policy, as well as of the permitted and prohibited conduct.



06. GIFTS, PRESENTS AND HOSPITALITY

Any gifts, presents or hospitality received must **be approved by the Head of the Internal Reporting System**, who will set up a written record in order to verify that they are **in line with the principles established in the Code of Ethics** and with the provisions of this document, as well as with the content of any legislation that may be applicable, without any actions being carried out that contain any element contrary to these rules.

Gifts or presents received by **SAMY ALLIANCE** professionals and employees must be received at work and not in their private homes. In the event of receiving a gift at their personal home, the professional or employee shall also inform the Head of the Internal Information System, who shall decide on the appropriateness of the gift.

The recipient or giver of the gift should consider whether this could compromise his or her or the recipient's independence, integrity and/or honesty in making a business decision (e.g. in the case of being responsible for the broadcast of a sporting event and being invited to the event, his or her independence, integrity and/or honesty would not be compromised as the subject's responsibilities include supervising the television broadcast of the event itself).

In the event that there are doubts about the suitability of the gifts or presents received in accordance with the principles established in this Policy, the interested party may receive advice on the criteria to be followed by sending an e-mail with the query to the following e-mail address **preguntascompliance@samy.com**. For optimum advice, the query should be accompanied by the following information:

- + **Description** of the gift and/or present.
- + **Price or market value** of the gift and/or present.
- + **Details** of the sender or recipient of the gift and/or present.
- + **Justification** of the sending of the gift and/or present.
- + **Relationship** of any kind of degree of consanguinity or affinity with the sender or the recipient of the gift and/or present.
- + **Date** of dispatch or receipt of the gift/gift.

Any gift or present offered by **SAMY ALLIANCE**, in general, will be characterised by the fact that its value can only be symbolic and that it is intended to promote the brand image of our organisation. Any gift offered for this purpose must be managed and authorised in accordance with the provisions of this Policy.

SAMY ALLIANCE will admit gifts or presents as long as they do not violate normal business or courtesy practices.

If necessary, the refusal will always be made politely, stating that it is in accordance with **SAMY ALLIANCE's** rules on gifts, presents and hospitality.

In particular, any form of gifts, presents or favours which could affect the independence of decision-making or which could lead to any kind of favour being granted to **SAMY ALLIANCE** or its employees and managers is prohibited.

SAMY ALLIANCE will refrain from practices that are not permitted by the applicable legislation, by commercial practices or by the codes of ethics or conduct, if known, of the companies or entities with which it has business relations.

The following examples go beyond normal courtesy practices and are absolutely forbidden:

- + Cash deliveries.
- + Monetary deliveries through means of payment that can be assimilated to money.
- + Invitations of a socially unacceptable content or nature.
- + Invitations to travel or hotel stays that do not correspond to an action derived from the provision of the service.
- + Gifts or hospitality intended to obtain any favour, benefit or advantage from **SAMY ALLIANCE** or a third party.
- + Gifts or hospitality giving rise to a conflict of interest in **SAMY ALLIANCE**.
- + Gifts or hospitality that contravene current legislation.
- + In general, no gifts or presents of any kind from public officials, authorities or public bodies which could be construed as yielding to normal courtesy practices shall be accepted. In particular, it is prohibited to give any form of gifts, presents or favours to public officials, auditors, directors, etc. that may influence the independence of judgement or induce to secure any favours.
- + Soliciting gifts for oneself or for a third party from customers or suppliers with whom **SAMY ALLIANCE** has business relations.

07. REPORTING ACTS OF CORRUPTION

In all cases, **SAMY ALLIANCE** guarantees the confidentiality of the communication and the processing of the information received, without prejudice to the legal obligations and the defence of the rights of the company or of the persons involved in the testimony.

Furthermore, **SAMY ALLIANCE** guarantees that under no circumstances may any retaliation or detrimental consequence result to the person making this notification in good faith or to those persons at **SAMY ALLIANCE** who assist in the investigation of an alleged breach of this Policy.

These reports may be made by name or anonymously.

SAMY ALLIANCE has a procedure in place which establishes channels for complaints through which the appropriate communications can be sent.

The channels are:

- + **Verbal** - telephone communication and/or voice message and possibility of recording with the informant's authorisation.
- + Handing over the **evidence in person** to the Head of the Internal Information System.
- + **Sending written evidence** - by post to calle Ulises 97, 28043, Madrid, expressly for the attention of the Head of the Internal Information System and/or by submitting the claim to the following link:
<https://samy-alliance.personiowhistleblowing.com>

The written report should state the facts and actions that are considered to constitute corruption, and may be made anonymous if the informant so wishes.



08. CONTRACTING OF THIRD PARTIES

No employee or representative of **SAMY ALLIANCE** may employ or participate in the employment of third parties or the employment of their relatives, friends or any other person with whom they have a close personal or financial relationship, if such a relationship could influence their ability to make impartial decisions in the best interests of the company.

SAMY ALLIANCE employees are obliged to act at all times in the best interests of the company and to avoid situations in which their personal or financial interests could compromise impartiality, objectivity or integrity when making decisions or carrying out activities on behalf of the company.

Contracting of Third Parties

SAMY ALLIANCE is committed to transparency and integrity in its operations and recognises the importance of preventing and properly managing conflicts of interest that may arise with customers or suppliers. Accordingly, the following provisions are established:

- + **Disclosure of Conflicts of Interest** - All employees, directors, and any other person acting on behalf of **SAMY ALLIANCE**, have an obligation to disclose any actual or potential conflict of interest they may have with customers or suppliers. This includes, but is not limited to, situations where the employee or his or her family member has a financial or personal interest in a transaction or business relationship with a customer or supplier.
- + **Assessment and Handling of Conflicts of Interest** - Upon disclosure of a conflict of interest, **SAMY ALLIANCE** will assess the situation objectively and take appropriate action to handle the conflict of interest in a fair and equitable manner. This could include, among other things, refraining from participating in decisions related to the conflict of interest, restricting the employee's participation in the transaction or business relationship, or even terminating or correcting the transaction or business relationship if deemed necessary.
- + **Training and Awareness** - **SAMY ALLIANCE** is committed to provide regular training and awareness to its employees and representatives on the importance of properly identifying, disclosing and handling conflicts of interest with customers or suppliers, as well as on the internal policies and procedures established for this purpose.

The Company affirms its commitment to ethics, integrity and transparency in all its operations, and expects full cooperation and compliance with this policy by all employees and representatives in their dealings with customers and suppliers.





Recruitment of Employees

- + **Disclosure of personal relationships** - All employees have an obligation to disclose any personal or close relationships they may have with potential candidates for employment at **SAMY ALLIANCE**, prior to recruitment. This includes family members, close friends or other persons with whom they have a personal relationship that may influence the objectivity and fairness of the recruitment process.
- + **Impartial evaluation of candidates** - Hiring employees should conduct impartial and merit-based evaluations of all candidates, without allowing personal relationships or favouritism to influence hiring decisions. Selection criteria should be objective and based on candidates' skills, competencies and experience.
- + **Prohibition of conflict of interest** - Employees involved in the recruitment process must avoid any real or perceived conflict of interest that may arise due to personal relationships with candidates. This includes involvement in making decisions about the hiring of family members, close friends or other persons with personal relationships, as well as the acceptance of gifts, favours or any benefits that may influence hiring decisions.
- + **Safeguards to prevent favouritism** - The company shall implement appropriate safeguards to prevent any favouritism or preferential treatment in the hiring of family members, close friends or other persons with personal relationships to employees. This may include independent review of recruitments, detailed documentation of the criteria used for the selection of candidates, and the multi-stakeholder participation in the decision-making process.
- + **Training and awareness-raising** - **SAMY ALLIANCE** will provide regular training to employees involved in the recruitment process on the importance of maintaining fairness and avoiding favouritism in the recruitment of friends, relatives and others, in line with **SAMY ALLIANCE's** Anti-Corruption policy.



09. COMMUNICATING CONFLICT OF INTEREST SITUATIONS

In the event of an actual or potential conflict of interest, employees are obliged to immediately notify their supervisor or preguntascompliance@samy.com in writing. Furthermore, they must refrain from participating in decisions or activities related to the conflict of interest, unless written authorisation is obtained from the company's management.

Failure to disclose a conflict of interest or engaging in activities that represent a conflict of interest is a violation of company policies and may result in disciplinary action, including termination of employment or legal action, as appropriate.

The management of **SAMY ALLIANCE** reserves the right to regularly review and assess the occurrence of conflicts of interest and to take the necessary measures to prevent, detect and address situations of conflict of interest in compliance with the company's integrity and ethics objectives.

10. DIFFUSION

All members of the organisation shall be informed of the existence of this Policy through internal communication tools.

This Policy shall be made available to all interested parties upon request.

11. ENTRY INT FORCE AND EFFECTIVENESS

This Policy shall apply from the day following the date of its promulgation and shall remain in force until it is amended or repealed by a later Policy.

12. RELATED DOCUMENTATION

SAMY ALLIANCE's Code of Ethics is the cornerstone of its ethical rules. This Policy complements the contents of that document on the offering and acceptance of gifts, presents and hospitality, and forms part, together with that document, of the control environment of the company's Criminal Risk Prevention Model. Likewise, the processes and protocol for action in the event of acts constituting a crime as described in this Policy will be detailed in the Protocol for Action against Corruption.



Thank You