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# 01. 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.



### 02. PURPOSE

The purpose of this document is to establish an action procedure to be followed in the event of conduct that may involve unethical practices aimed at inappropriately influencing the actions and will of people with the aim of obtaining advantages or benefits and which are contrary to the principles and values established in the SAMY ALLIANCE'S CODE OF ETHICS and ANTI-CORRUPTION POLICIES.

The specific objectives are:

- + To have the **specific organisation** and the **necessary measures** in place to deal with and resolve the cases that arise.
- + To **guarantee the safety, integrity and dignity of the people** affected, the application of the appropriate measures in each case, to settle responsibilities and to take the appropriate precautionary measures.
- + To **eradicate corruption** and, where appropriate, to apply the relevant punitive measures.
- + To establish a procedure to be followed in the event of conduct that may involve acts of corruption as indicated in the SAMY ALLIANCE's
- Anti-Corruption Policies. The carrying out of the established procedure will in no case prevent the parallel or subsequent initiation of administrative or legal actions against the persons involved.



## 03. SCOPE OF APPLICATION

This protocol of action 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 intervening, collaborating, representing or acting on behalf of **SAMY ALLIANCE**.

All our partners (suppliers, operators, intermediaries, agents, subcontractors, etc.) are bound by the principles of the SAMY ALLIANCE's Anti-Corruption Policy and are subject to the protocol described herein.

#### O4. SAMY ALLIANCE'S COMMITMENTS & PERFORMANCE STANDARD AGAINSTS CORRUPTION, BRIVERY & EXTORSION

**SAMY ALLIANCE** rejects unethical practices aimed at inappropriately influencing the actions and will of individuals in order to obtain advantages or benefits. Therefore, the Company carries out its business activities according to the following commitments and standards of practice:

- SAMY ALLIANCE undertakes not to influence the will, objectivity and actions of persons outside SAMY ALLIANCE in order to obtain advantages or benefits through unethical or illegal practices.
- + **SAMY ALLIANCE** does not tolerate its employees requesting, accepting, promising, offering or giving, directly or indirectly, gifts, payments, invitations, commissions, compensation, favours or advantages of any kind, in order to obtain a consideration or to try to influence inappropriately 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 with regard to the different political options existing in the national territory. **SAMY ALLIANCE** therefore does not make any contribution, donation or donation to political parties, their representatives or candidates.
- **SAMY ALLIANCE** prohibits any conduct which could constitute extortion in the context of its business activity, or which uses violence or intimidation for the sole purpose of obtaining a benefit.
- + **SAMY ALLIANCE** does not permit any actions related to the Company, its employees, third parties or entities to engage in the conduct 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 this purpose. Payments by SAMY ALLIANCE must reasonably and rationally reflect the value of the consideration received. Under no circumstances may payments be made to individuals or legal entities 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 and transparent manner and in accordance with the laws 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 Anti-Corruption Policy, as well as the permitted and prohibited conduct.

### 05. GIFTS, PRESENTS AND HOSPITALITY

Any gifts, presents or hospitality received must be approved by the **Head of the Internal Information System**, who will set up a written record to verify that they are in line with the principles set out in the **Code of Ethics and in the Anti-Corruption Policies**, as well as with the content of any applicable legislation, and no actions containing any element contrary to these rules may be carried out.

Gifts or presents received by **SAMY ALLIANCE** professionals and collaborators 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 must also inform the person in charge of the **Internal Information System**, who will decide on the appropriateness of the gift.

The recipient or giver of the gift or present should consider whether this may compromise the independence, integrity and/ or honesty of the recipient or the recipient in making a business decision (e.g. if the recipient is responsible for organising a promotional event and is invited to the event, his or her independence, integrity and/or honesty will not be compromised since the responsibilities of the recipient include supervising the running of the event itself).

In the event of any doubts as to whether the gifts or presents received comply with the principles set out in the **Anti-Corruption Policy**, the Head of the Internal Information System shall inform the Legal Department, which shall advise on the criteria to be followed.

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 will be aimed at promoting the brand image of our organisation. Any gift offered for this purpose must be managed and authorised in accordance with the **Anti-Corruption Policy**.

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

If necessary, refusals should always be made politely, explaining that they are in accordance with **SAMY ALLIANCE's** rules on gifts, presents and hospitality.

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

**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 Head of the Internal Reporting System shall report to the Legal Department on gifts and hospitality received or made by and for the **SAMY ALLIANCE** team, with the name of the professional or collaborator involved, the gift or hospitality, the possible motivation and its market value, if applicable.

The following are beyond the normal practices of courtesy and are absolutely forbidden:

- + The delivery of money in cash.
- + 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 that create a conflict of interest for SAMY ALLIANCE .
- + Gifts or hospitality that contravene current legislation.
- + In general, no gift or present of any kind from public officials, authorities or public bodies which could be interpreted as going beyond normal courtesies will be accepted. In particular, any form of gifts, presents or favours to public officials, auditors, directors, etc. that could influence the independence of judgement or lead to any kind of favour being granted is forbidden.
- + Soliciting gifts for oneself or for a third party from customers or suppliers with whom **SAMY ALLIANCE** has business relations.



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#### Consultation procedure for the compliance with the Anti–Corruption Policy of gifts and/or presents received or offered by SAMY ALLIANCE personnel.

The consultation must be submitted by e-mail to preguntascompliance@samy.com no later than 24 hours after receipt of the gift or present by the employee and/or collaborator who represents **SAMY ALLIANCE** in commercial relations with its customers and/or suppliers. If it is the **SAMY ALLIANCE** employee or partner who intends to offer a gift and/or present, the enquiry must be sent to the mailbox preguntascompliance@samy.com in good time. The enquiry must 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 for sending 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 sending or receipt of the gift/present.





#### Procedure for reporting practices contrary to SAMY ALLIANCE's Anti-Corruption Policy

The person(s) responsible for the procedure shall be:

+ Head of the Internal Reporting System duly appointed by the **SAMY ALLIANCE** Management Body.

The request to initiate the procedure may be made by any person who witnesses or suspects conduct contrary to **SAMY ALLIANCE's Anti-Corruption Policies**.

The request for the opening of an investigation may be communicated in the following ways:

- + **Verbally** 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: <a href="https://samy-alliance.personiowhistleblowing.com">https://samy-alliance.personiowhistleblowing.com</a>

The request must state the facts and actions that are considered to constitute an infringement of the Anti-Corruption Policy or constitute a crime, which may be made anonymously if the informant so wishes.

Verbal communications, including those made through face-to-face meetings, by telephone or by voice messaging system, shall be documented in one of the following ways, subject to the informant's consent:

- + Through a recording of the conversation in a secure, durable and accessible format, or
- + Through a **complete and accurate transcription of the conversation** made by the Head of the Internal Information System.

Without prejudice to the data subject's rights under data protection law, the data subject shall be given the opportunity to check, correct and agree with the transcript of the conversation.

In the event that the informant requests a face-to-face meeting, this must be arranged within a maximum of seven days of the request being made by any of the means described above.

Upon receipt of the communication by any of the means described above, the acknowledgement of receipt shall be sent to the informant within a maximum period of seven days, unless the informant has expressly waived receipt of communications relating to the investigation.



Once the information has been submitted, it will be registered in a secure and confidential database (the Information Management System).

The investigation procedure shall begin with the submission of a complaint, in the form mentioned above, which shall include a list of incidents, as detailed as possible, drawn up by the person or persons who have witnessed an act, attitude or have any suspicion of corrupt practices and/or practices contrary to the Anti-Corruption Policy.

- + **Opening of an investigation** Once the complaint has been lodged, a process will be initiated aimed at investigating the facts, with the utmost respect for confidentiality and maintaining the anonymity of the informant at all times, and carrying out as many procedures as deemed necessary in order to establish the truth of the facts that have occurred. Once the evidence has been collected and all the necessary procedures have been carried out, the person or persons denounced shall be given a hearing so that they can offer their version of the facts.
- + Establishment of an Evaluation Committee Within 3 working days of the opening of the investigation, an Evaluation Committee will be set up, which will keep and ensure compliance with all the guarantees of confidentiality and secrecy included in this protocol, signing for this purpose the documents established in this protocol. They will direct the development of the investigation, and will issue the report of conclusions at the end of the same.

It has been determined that a minimum of 2 members will be involved, preferably according to the following structure:

- · Head of the Internal Information System
- One or more members of the sen senior management of **SAMY ALLIANCE** who are not involved in the alleged facts.
- + Development of the investigation Once the Evaluation Committee has been set up, it will, within a maximum of 3 working days, inform the parties concerned of the start of the formal procedure for the cases. In order to analyse the situation, the documentary and testimonial evidence that the Evaluation Committee considers necessary will be taken.

A hearing will begin with the informant, in order to gather information on the events that have taken place through interviews. Subsequently, the respondent(s) will also be interviewed.

Minutes will be taken of the interviews and actions carried out, in order make the procedure as formal as possible.

If so deemed by the Evaluation Committee, or at the request of any of the parties, possible witnesses, intervening parties or other parties involved shall be interviewed, and as many procedures shall be carried out as are deemed necessary to clarify the veracity of the events that took place.

To this end, all staff and management are obliged to collaborate in the investigative actions that take place, providing any documentation and information that may be necessary, and must maintain professional secrecy on the matter. The intervention of possible witnesses and all those involved in the proceedings must observe the confidential nature of the proceedings, as they directly affect the honour of individuals. Due respect shall be shown both to the person who has filed the complaint and to the person who is the object of the complaint, using the documents established in this protocol for this purpose.

A period of 20 working days is stipulated for this phase of development, counting from the presentation of the complaint, unless the practice of the proceedings entails establishing a longer period.

- + Drafting of the Technical Report Once the aforementioned procedures have been carried out, the Evaluation Committee will issue a report within 5 working days, the main objective of which is to ESTABLISH THE FACTS, providing the evidence and conclusions obtained in the procedure. The addressee of this report will be the Management of SAMY ALLIANCE.
- + End of the procedure On the basis of the report, the Management will determine whether or not it is possible to establish the existence of acts contrary to SAMY ALLIANCE's anti-corruption policies and the existence of offences that may be legally punishable.

When it is not possible to establish the facts, and disciplinary measures are therefore not taken, the reporting employee will in no case be retaliated against.

The resolution adopted shall be communicated in a reliable manner to all those affected, within a maximum period of 5 days from the receipt of the Technical Report by the Management.

As a consequence, and considering all the deadlines indicated, the Management shall have a total period of 3 months from the expiry of seven working days (deadline for acknowledgement of receipt of the complaint) to give a reasoned decision on the request for intervention and to inform the parties concerned. This period may be extended by up to a maximum of a further three months.

The disciplinary consequences agreed in the Report will be independent of any judicial or administrative complaint that may be lodged against the accused(s).







#### **Recruitment of Employees**

Any person who may have participated in any of the phases mentioned in this document shall be required to maintain confidentiality, i.e. to maintain discretion and not make use of information known to them by reason of their position for their own benefit or for the benefit of third parties, or when its dissemination could cause harm to the public interest.

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#### **Precautionary measures**

During the investigation, at the proposal of the person in charge of the investigation, the company management shall adopt the necessary precautionary measures leading to the immediate cessation of the harassment situation, without these measures entailing permanent and definitive damage to the working conditions of the persons involved.

#### **Right to privacy**

The protection of the right to privacy shall also be guaranteed and the processing of personal information generated in this procedure shall be governed by the provisions of Organic Law 3/2018, of 3 December, on Data Protection and Guarantees of Digital Rights.

As of the resolution to initiate the procedure by the Evaluation Commission, both the informant and the reported person will have the right of access to the existing material in relation to the procedure. This access does not include the content of the complaint, which must always remain confidential and must not form part of the procedure.

#### Right to protection against retaliation

SAMY ALLIANCE will ensure that persons who intervene as witnesses or provide information will not be subject to intimidation, persecution, discrimination or reprisals. Any such action shall warrant a disciplinary case.

#### **Right to anonymity**

SAMY ALLIANCE shall ensure that the anonymity of whistle-blowers is maintained. Anonymous whistleblowing will be allowed and the opening of the Fact-Finding Report will be carried out without identification of the whistle-blower if expressly requested.

#### Presumption of innocence and protection

The presumption of innocence will be a guarantee for the persons under investigation during all stages of the procedure. All persons concerned will have the right to participate in the procedure and guarantees of defence and to be heard at any time during the procedure.

# Furtherance of the procedure in all its phases by the Company

Likewise, SAMY ALLIANCE will guarantee in all cases, the development of the phases of the procedure once this protocol has been activated. A model of commitment to this effect is included in the Annexes to this protocol.







### **O8.COMMENCEMENT, IMPLEMENTATION AND REVISIONS**

#### Commencement

This protocol will come into force as soon as it has been signed and approved by the Company Management. It will be implemented through the adoption of the commitments and procedures regulated therein or by means of a protocol approval act.

#### Actions for information and dissemination of the protocol

It shall be ensured that this protocol is made known to all personnel. Dissemination measures for staff in general shall be put in place within 3 months of agreement.

#### Revision

This protocol shall be subject to periodic review and may be amended on the basis of proposals made by employees, management or social representatives.

These modifications shall be agreed between the management of the Company and the employees' representatives, if any.







#### Annex 1 – Confidentiality agreement of the interviewers in the procedure

Ms. Patricia Ratia Garcia-Oliveros, having been appointed by the company SAMY ROAD S.L. to intervene in the procedure of reception, processing, investigation and resolution of complaints of workplace, sexual and/or gender-based harassment that may occur within its scope, undertakes to respect the confidentiality, privacy, intimacy and impartiality of the parties throughout the different phases of the procedure.

Therefore, and more specifically, I hereby declare my commitment to comply with the following obligations:

- To guarantee the dignity of persons and their right to privacy throughout the procedure, as well as equal treatment for women and men.

- To guarantee reserved treatment and the utmost discretion in relation to information about situations that could constitute harassment at work, sexual harassment and/or harassment on grounds of sex.

- To guarantee the strictest confidentiality and reserve regarding the content of the complaints presented, resolved or in the procedure of investigation of which I am aware, as well as to ensure compliance with the prohibition of divulging or transmitting any type of information by the rest of the persons involved in the procedure.

I also declare that I have been informed by SAMY ROAD S.L. of the disciplinary liability I may incur for failure to comply with the above obligations.

In Madrid, [\*\*\*\*]

Signature of the persons responsible for the procedure -

#### Annex 2 - Notice of action protocol against corruption

Company: SAMY ROAD, SL

Date: [\*\*\*]

The purpose of this letter is to inform you of the commitment undertaken by the company's management to implement the ACTION PROTOCOL AGAINST CORRUPTION.

The purpose of this document is to establish an action procedure to be followed in the event of conduct that may be contrary to the Anti-Corruption Policy established by SAMY ALLIANCE.

Signature of the Head of the Internal Information System

# Annex 3 – Letter of acceptance of the position of head of internal information system

In Madrid, on [\*\*\*\*]

I, Patricia Ratia Garcia-Oliveros, Co-Founder of SAMY ALLIANCE, with identity card number 47288077P and address for these purposes at Calle Aranjuez 7 BIS, hereby declare that I accept my appointment as Head of the Internal Information and declare that:

I. I am aware of the SAMY ALLIANCE Anti-Corruption Policy.

II. I am aware of the SAMY ALLIANCE Anti-Corruption Protocol.

III. I am aware of the SAMY ALLIANCE Code of Ethics.

IV. I am aware that I have been specifically appointed by the SAMY ALLIANCE management body.

V. I am aware that my appointment as Internal Information System must be notified to the Independent Authority for the Protection of Whistle-blowers and I expressly consent to the transfer of the personal data required for this purpose.

VI. I undertake and guarantee to comply with the Code of Ethics, the Anti-Corruption Policy and the Action Protocol and to collaborate in the adherence to them.

Sincerely, as proof of my agreement and commitment,

Signature



