

# **ANTI-CORRUPTION POLICY**

**SECUOYA, GRUPO DE COMUNICACIÓN, S.A.**

**AND**

**ITS GROUP COMPANIES**

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## **1. OBJECTIVE**

The objective of the Anti-Corruption Policy is to express Secuoya, Grupo de Comunicación, S.A.'s (hereinafter, Secuoya Content Group or the Entity) firm condemnation of all conduct that could be considered acts of corruption, both between private individuals and in their dealings with Public Administrations.

This Policy establishes and defines the responsibilities of all members of Secuoya Content Group, as well as those acting on behalf of the entity, and generally prohibits any type of corrupt conduct that could influence decision-making, both directly and indirectly, by third parties.

## **2. RECIPIENTS**

This Policy applies to the members of the Board of Directors<sup>1</sup>, members of Senior Management, as well as all employees of Secuoya Content Group.<sup>2</sup>

Additionally, third parties who collaborate, participate, or act as intermediaries in operations and business on behalf of and/or representing Secuoya Content Group must adhere to the guidelines and principles contained in this policy.

## **3. RISK SCENARIOS**

Secuoya Content Group recognises a number of risk scenarios that employees or third parties acting on behalf of the company may encounter. Therefore, minimum standards of conduct are established for these cases.

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<sup>1</sup> Members of the Board of Directors shall be subject to this Policy concerning activities conducted on behalf of the Entity (gifts, invitations, and donations received from third parties).

<sup>2</sup> For these purposes, "employee" shall be understood to refer to any individual with a relationship, whether through employment or the provision of professional services, with the Company.

### **3.1. GIFTS, HOSPITALITY, DONATIONS AND SIMILAR BENEFITS**

Gifts, invitations, or donations, within reasonable limits, are used to strengthen professional and commercial relationships and are perfectly legitimate.

However, if they are frequent or of significant value, they may appear to be corrupt.

Maintaining control will be indispensable in any professional or commercial relationship of Secuoya Content Group with third parties, especially with public bodies or administrations.

#### **3.1.1. Gifts, Entertainment, and Hospitality.**

Control the degree and frequency of gifts and hospitality. Gifts and courtesies are permitted under the following circumstances:

- Modest or symbolic value gifts may be given or received.
- Under no circumstances shall cash or cash equivalents (vouchers, gift cards, or bearer cheques) be offered or accepted.
- Gifts or other courtesies that do not violate existing laws or are prohibited under the terms of a current contract may be offered or accepted.
- Gifts in the form of services or benefits (e.g., promises of employment) shall not be accepted or offered.
- Gifts and invitations may be given or received as long as their cumulative value does not exceed 200 euros (or equivalent) within a one-year period from the same person or entity.
- Any gift or benefit exceeding this value, which cannot be declined for commercial or cultural reasons, must be surrendered to the Human Resources Department, or the relevant internal department, for appropriate handling.
- No gifts shall be given during or immediately after the negotiation of a contract or the awarding of a tender.
- Gifts and acts of hospitality that exceed the established value or frequency must obtain prior approval from a supervisor with a minimum rank of Director and be properly documented or recorded.
- This Policy must be adhered to at all times, following these guidelines meticulously.

Any exceptions to the above must be authorised by the immediate supervisor based on their business appropriateness and provided they do not contravene the principles outlined in the objectives of this anti-corruption policy.

### **3.1.2. Invitations and Other Promotional Expenses.**

Invitations can play an important role in strengthening professional and commercial relationships and in implementing an effective business policy; therefore, such expenses are permitted, provided they are related to a legitimate business purpose of Secuoya Content Group:

- a) They must not be made in a manner that could be perceived or interpreted as a bribery.
- b) They must be infrequent.
- c) They must take place in an appropriate business setting.
- d) They must be appropriate in the context of a business relationship.

In the case of meals, the internal regulations of Secuoya Content Group concerning authorisations and expense approvals, expense reports, credit cards, austerity plans, or any other regulations or instructions that replace or complement these at any time shall apply.

On the other hand, the following are prohibited:

- a) Excessive invitations in the context of the commercial occasion.
- b) Invitations that include obscene or inappropriate behaviour.
- c) Invitations explicitly prohibited by law.
- d) Invitations explicitly prohibited by the client/supplier.
- e) Invitations explicitly prohibited within the framework of the contract.

### **3.1.3. Travels.**

Regarding travel expenses, whether in full or in part, covered by Secuoya Content Group, the following are admitted:

- a) Invitations may be extended to private experts or officials to attend events organised by Secuoya Content Group.

- b) These payments are restricted to the necessary travel, accommodation, and subsistence expenses directly associated with a reasonable travel itinerary.
- c) The payment of expenses for family members or friends of employees, executives, directors, or suppliers is prohibited, except when related to Secuoya Content Group celebrations, such as anniversaries, achieving business goals, or any other notable milestone commonly known within the organisation of Secuoya Content Group.
- d) The payment of holiday or recreational expenses is prohibited.

#### **3.1.4. Political Contributions or Donations.**

Under the name of Secuoya Content Group and on behalf of the group, no contributions shall be made to political parties, nor is the Group associated with any specific political affiliation.

Thus, it is strictly prohibited to make any type of contribution in the name and/or on behalf of Secuoya Content Group, whether financial or in kind, that could constitute affiliation or political involvement.

#### **3.1.5. Charitable Contributions, Sponsorships, Patronages, and Similar Figures.**

All members of Secuoya Content Group are generally prohibited from offering or granting to third parties, as well as from accepting or receiving from third parties, unauthorised donations, benefits, or other advantages, whether directly or indirectly.

As an exception:

- Donations or contributions that are part of usual practices and that do not generate, nor are likely to cause, undue advantages are accepted.
- Charitable contributions of any kind that are previously informed to the Supervisory and Control Body, which will decide if they are in accordance with the established internal policy.

- In any case, donations or contributions must always and without exception be made to charitable institutions or non-profit organisations, which are registered in the Register of Public Utility Entities and comply with current legislation.

Secuoya Content Group must always ensure that the donations or contributions made are not illegal payments disguised as donations, to public officials or other persons, violating current regulations.

### **3.2. FACILITATION PAYMENTS**

Facilitation payments are understood to be small, unofficial, and improper payments made to a low-level official to obtain or expedite a routine task or necessary activity.

Facilitation payments may be given to public officials to obtain licences, permits, certificates, and other types of public services.

These facilitation payments are bribes and are prohibited by the United Nations Convention against Corruption and, therefore, are prohibited by this Policy.

### **3.3. DUE DILIGENCE ON PERSONNEL**

Secuoya Content Group applies diligent measures in its selection and hiring procedures to prevent the hiring of individuals who may pose a conflict of interest.

Thus, during the selection and hiring processes, specific guidelines and controls are established for candidate personnel and new hires to prevent the introduction of a risk element into the company.

## **4. NON-COMPLIANCE AND REPORTING OF SUSPICIOUS ACTIVITIES**

All employees of Secuoya Content Group are obligated to report any non-compliance or violations they become aware of, whether they are passive or active behaviours in matters of corruption, as well as any general non-compliance with the internal regulations of Secuoya Content Group.

These communications should be made as soon as possible through the Ethical Channel, where other matters of interest or questions about the application of the Policy can also be reported. This can be accessed via the email address:

<https://faro.auren.es/FormularioPublico/LadingPage?Token=06d1389f-b8c1-4b1b-8eae-c7ff88083a72>

All individuals who report in good faith will be protected against any form of discrimination or retaliation that may arise from the report made, ensuring the confidentiality of all information communicated.

False or defamatory reports may be subject to sanctions or legal action.

## **5. SUPERVISORY AND CONTROL BODY**

The Supervisory and Control Body of Secuoya Content Group is the internal organ responsible for updating, supervising, and controlling compliance with the provisions of this Policy.

Additionally, the Supervisory and Control Body shall address any questions or queries arising from the application and interpretation of the rules contained in this Policy.

It is also responsible for disseminating the principles and values contained in this Policy to the staff of Secuoya Content Group through training and communication activities that, as appropriate, are deemed suitable.

## **6. PUBLICITY OF THE POLICY**

This Policy shall be communicated to all members of Secuoya Content Group and will be subject to appropriate communication, training, and awareness-raising actions to ensure its proper understanding and implementation within Secuoya Content Group.



## **7. APPROVAL AND ENTRY INTO FORCE**

The Anti-Corruption Policy of Secuoya, Grupo de Comunicación, S.A. and its group of companies was approved by the Board of Directors in its session on 11 July 2024 and has been made available to all personnel. It enters into force on the date of its approval and will remain in effect until its annulment is approved.