

Anti-Bribery & Anti-Corruption Policy

V2 | 2022



VASS

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VASS Madrid

CMMI-DEV v2.0 (Staged): Maturity Level, Web Portal Development Projects

UNE-EN ISO 9001:2015 Design, development and implementation of web portals and platforms to support business processes and document management.

UNE-EN ISO 14001:2015 Design, development and implementation of web portals and platforms to support business processes and document management.

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Scope

This Policy applies to all employees of VASS Group in all subsidiaries, affiliates and offices spread around the world, as well as to certain agents, consultants or other third parties that VASS Group hires to act on its behalf. Reiterates the company's zero tolerance policy against bribery and corruption, establishes the company's standards for complying with applicable anti-corruption laws, and identifies legal and compliance officials from whom certain approvals must be obtained and with whom certain approvals can be obtained. ask questions about this Policy. Attachment E refers to the regulations of each country and the applicable financial limits.

Designated Compliance Personnel

For each VASS Group line of business certain personnel have received specialized training on the anti-corruption laws of the countries and businesses for which they have legal and/or compliance responsibilities. These personnel have been given the responsibility for advising employees on anti-bribery and anti-corruption issues, clearing expenses involving government officials and approving the engagement of certain agents and consultants. All of these procedures are described in the following sections of this Policy.

The VASS Group employees with anti-corruption compliance responsibilities detailed in this Policy as "Compliance Personnel" are identified in Attachment A, which contains the identity of the VASS Group Chief Compliance Officer (CCO) who assumes in addition, the presidency of the Compliance Body, made up of a representative of the Legal area and the Audit area and the Compliance Personnel. Likewise, local Compliance Delegates may be appointed, who in coordination with the CCO, will exercise their functions in their respective countries or regions.

Likewise, the VASS Group has implemented an Ethics Channel through which VASS Group employees or any interested third party can report possible irregularities or consult their doubts regarding, among other issues, corruption and bribery (<https://channel.globalsuitesolutions.com/vass>)

Corruption prohibited

VASS Group has zero tolerance for bribery and corruption. No employee may directly or indirectly offer, promise, grant or authorize the giving of money or anything else of value to a government official or to a representative of a non-government-owned commercial entity to influence commercial action or obtain an improper advantage. Any offer, promise, grant or gift must comply with applicable laws and with this Policy, and must not create the appearance of impropriety. This means that no such offer, promise, grant or gift may be made if it could reasonably be understood as an effort to influence improperly a government official or representative of a non-government-owned commercial entity to grant VASS Group a business advantage.

Where the recipient is a government official (as defined in Section 4), such conduct is universally prohibited by law as a criminal offence. Even where the recipient is not a government official, but an individual acting on behalf of a listed or unlisted business entity, national laws commonly criminalise such conduct. The potential criminal penalties for both the company and the individual are severe. In this regard and without prejudice to possible criminal prosecution, all VASS Group employees found

guilty of a corruption offence will be subject to disciplinary consequences, up to and including dismissal.

It is important to remember that the definition of a “bribe” is broader than the payment or offer of money; it can include the offer or gift of anything of value, such as, under certain circumstances:

- Gifts;
- Hospitality, such as meals or entertainment;
- Travel, or reimbursement of travel-related expenses;
- Favoring relatives or business partners in employment with VASS Group;
- Charitable or political contributions;
- Personal advice or assistance;
- Attendance at a conference;
- Attendance at training sessions;

It makes no difference whether anything is actually given or received or whether the person to whom it is offered actually does anything in return; merely offering or authorizing someone else to offer a bribe is prohibited. It also does not matter whether the person to whom the benefit is offered, promised or given is the same person as the public or corporate official or other person who is intended to perform their function improperly or otherwise misuse their position. For example, it would be improper to offer employment to a government official’s relative, or make a contribution to a charity recommended by the official, with the understanding that the official would as a result offer a business advantage to VASS Group.

In addition, the Policy prohibits indirect payments to government officials if the circumstances indicate that any benefit from the payment or gift may possibly be passed on to a government official either to influence official action or to gain an improper advantage. The same is true if any benefit from the payment or gift may possibly be passed on to a representative of a non-government-owned commercial entity in consideration for an improper advantage in a business transaction. This would include payments to consultants, agents, intermediaries, business partners, or other third parties, including family members of the government official or otherwise apparently unrelated individuals or corporate entities of any type.

As a general rule, expenses will not be paid for the benefit of friends or family members of government officials or key business decision makers of a non-government-owned commercial entity. Limited exceptions, under appropriate circumstances and following close scrutiny and approval by the Compliance Officer, could include, for example, payment of expenses for a government official’s spouse or partner to attend a cocktail party or dinner hosted by VASS Group, where it would be awkward or impossible for the official to attend alone.

Additionally, it is a general rule that side trips to vacation sites or other non-business-related locales will not be approved. Side trips are different from “entertainment,” and to determine whether a proposed event is “entertainment” or a “side trip” requires VASS Group approvers to consider the relationship between the various components of an expense in sum.

The hiring of relatives of, and persons referred by, government officials or key business decision makers of a non-government-owned commercial entity, is a recurring risk area under anti-corruption laws. This Policy does not prohibit the hiring of qualified personnel, but special care must be taken in

the case of individuals who are relatives of, or persons referred by, government officials. A process for vetting such candidates (which includes Due Diligence procedures) is set forth at Attachment B.

Bribery of a Government Official

Every country where VASS Group does business has laws prohibiting the bribery of its government officials. In this context, a bribe can include offering or providing to a government official some benefit for the purpose of influencing the official to grant an advantage, usually an advantage within the scope of the official's government duties. If the intent is to obtain something from the official in exchange for providing the official with the benefit, it will not matter that the advantage conveyed by the official is something the official may otherwise have done in any event. These offenses are extremely serious and involve high risk not only to VASS Group, but also carry serious criminal penalties for individuals. Consequently, in addition to prohibiting such conduct, VASS Group maintains special procedures relating to government officials.

1. U.S. Public Officials

VASS Group has established procedures and guidelines to deal specifically with U.S. public officials because, in addition to anti-corruption laws, various lobbying and other domestic laws in the United States contain flat prohibitions and specific dollar limits on gifts and entertainment expenses.

In order to analyze and verify the origin and legitimacy of potential gifts / payments made in favor of a U.S. public official, VASS Group has established a committee for the approval of said expenses, which will be made up of the Compliance Officer and by those responsible for compliance in the different areas of the VASS Group.

2. All Government Officials

2.1. Who is a Government Official?

A government official is anyone who is employed by a government agency, or government controlled corporation (including a sovereign wealth fund), or public international organization.

A government official in this context is also anyone who is serving in an official or representative capacity for any government, whether actually employed by that government or not. Care must be taken in countries with government-managed economies (e.g. The People's Republic of China or Vietnam), given that corporate officials in such countries may be government officials even when performing what in other countries may be considered private roles.

Officials of political parties and candidates for political office and legislative, administrative or judicial officials, regardless of whether they are elected or appointed, as well as political parties themselves, are also considered government officials for the purposes of this Policy. If in doubt, VASS Group employees should consult with the company's Compliance Personnel.

2.2. Which operations must be subject to approval?

The law requires that VASS Group maintain strong internal controls around the payment of expenses related to government officials, as defined above.

VASS Group employees must seek authorisation before making any offer, payment or delivery of any item of value to a public official that exceeds the local limits set out in Attachment E for each country, and which includes any of the following items of disbursement or expenditure:

- Hospitality, travel and related expenses (such as airlines, hotels, meals, entertainment and other expenses) for a government official, including but not limited to traveling to visit VASS Group facilities and meet VASS Group staff, or to participate in a trip or meeting to market a transaction involving the agency or government which employs the official, or to attend a conference, seminar or symposium organized or sponsored by VASS Group, or attend a VASS Group training session or other meeting
- Contributions to a charity or other philanthropic organization recommended by, or that would benefit, a government official.
- Any offer of VASS Group employment to any person upon the recommendation of a government official (see Attachment B – Questionnaire Regarding Potential Referred Hire).
- Gifts provided to a government official

Pre-clearance does not need to be obtained for reasonable expenses incurred for meals and entertainment of government officials if impracticable due to the event's timing or some other unforeseen circumstance. For example, a spur-of-the-moment opportunity to dine with a government official might make pre-clearance impossible. Under such circumstances, employees should consider carefully that non-pre-cleared events of this type expose the company to greater risk than pre-cleared events, and that the decision will be closely reviewed. As outlined below in section 4.2.3, the expense must be submitted for approval, and the reason why pre-clearance was not obtained must be clearly documented.

Transparency represents the company's best defense to a legal challenge regarding any particular expenditure related to a government official. All expenses requiring pre-clearance under the Policy should be supported by a clear and valid business purpose related to promoting, demonstrating, or explaining VASS Group products or services, or executing or performing a contract. Likewise, expenses must be reasonable given their underlying business purpose.

In general, transparently documented reasonable and bona fide expenses related to the promotion, demonstration or explanation of a VASS Group product or service are unlikely to pose corruption risk. On the other hand, the more lavish the expense, the easier it would be for authorities to infer corrupt intent on the part of VASS Group or the individual employee making the payment.

Of course, whether or not pre-clearance is required, no payment, gift or expense reimbursement is permitted which fails to conform to the standards set forth in this Policy, i.e., that is lavish or otherwise inappropriate, such that it is intended to, or is reasonably likely to be perceived as intended to, cause the recipient to act improperly.

2.3. Pre-clearance Process

Any employee who intends to make any payment, gift or reimburse an expense incurred by a government official for which pre-clearance is required, or who has incurred an expense without obtaining pre-clearance as permitted in section 4.2.2, must complete an approval request and send it for approval to the office of the Chief Compliance Officer.

2.4. Facilitation Payments

This Policy prohibits facilitation payments of any kind. A facilitation payment is a payment or gift given to a government official to cause the official to perform a routine duty or function, or to

expedite such performance. Irrespective of how common such payments may be according to local custom in any relevant jurisdiction, such payments are prohibited by this Policy. Payments offered to facilitate passage through customs, or to obtain quicker service from a government official, are considered facilitation payments.

2.5. Extortion to governments officials

Extortion of a public official occurs when an employee of the VASS Group coerces a public official to perform an act contrary to his will in order to obtain some benefit for the VASS Group. Extortion can also include demands for payment or delivery of other valuable property that may be accompanied by an unlawful threat to a person's personal safety or freedom of movement. It may also include the threat to intentionally refuse to perform or delay the performance of certain routine tasks that would cause a third party to suffer financial hardship or loss.

Extortion can also come from a public official, being the public official who makes a demand for payment or the delivery of other valuable goods to an employee of VASS Group in exchange for taking or stopping certain actions that could result in a profit or loss for the VASS Group.

In the absence of unusual circumstances, such as when the personal safety or freedom of movement of a Grupo VASS employee or a member of their family is at risk, Grupo VASS will not agree to make extortion payments of any kind. In any case, all potential situations of extortion to or by public officials must be reported to the Chief Compliance Officer.

2.6. Cash Disbursements

As a general rule, no payments of any kind, including per diem or petty cash disbursements, should be made directly to a government official. Apart from reasonable expenses of the kind described herein, VASS Group must not compensate a government official for travel or otherwise. If travel reimbursements are required, payments should be made to the government official's agency, not directly to the official. Receipts must be collected and documented at VASS Group.

2.7. Conflict of Interest with governments official

Conflict of interest occurs in relation to a public official when there is a relationship between a VASS Group employee and a public official, for which the third party's judgment, in relation to a primary interest for him/her, and the integrity of their actions are unduly influenced by a secondary interest, which is often financial or personal.

Situations of conflict of interest with public officials are not strictly prohibited but must be duly reported and notified to the Compliance Officer of VASS Group so that a situation in which a public official benefits in any way cannot occur or appear to occur to VASS Group.

Comercial Bribery

This Policy prohibits commercial bribery, in addition to bribery of government officials. A commercial bribe occurs when a person confers, or offers or agrees to confer, any benefit upon the recipient with the intent to influence improperly the recipient's conduct in relation to their employer's business affairs. The influence would be improper where intended to cause the recipient to breach an expectation that the recipient will act in good faith, or with impartiality, or consistently with their fiduciary duties, or where the receipt of the benefit is itself otherwise improper under some requirement (legal or otherwise) applicable to that person. This means that no such offer, promise, grant or gift may be made if it could reasonably be understood as an effort to influence improperly a representative of a non-

government-owned commercial entity to grant VASS Group a business advantage. Likewise, it would be improper for any employee of VASS Group to solicit or accept such a benefit.

As noted above, in certain jurisdictions, commercial bribery is a crime. As with bribery of government officials, in commercial bribery it does not matter if any payment or benefit is actually made or received, or if anything is actually done by the recipient; it is improper simply to offer or to solicit such a payment or benefit. It also does not matter whether the person to whom the benefit is offered, promised or given is the same person as the person who is to perform improperly the relevant function.

1. Receiving a Bribe

This Policy prohibits all VASS Group employees from using their positions to solicit, demand, accept, obtain or be promised advantages. Such conduct would violate this Policy and could also violate criminal law. For that reason, VASS Group employees may not request or receive from outside VASS Group anything of value from another company or individual in the course of their employment and which may affect, or have the appearance of affecting, the performance of that employment.

Reciprocity in the payment of meals, taxis and other minor expenses by a third party with whom Grupo VASS maintains a business relationship is not be prohibited, but at the moment when the total amount of expenses paid by the same third party exceeds the local limits set out in Attachment E for each country, the VASS Group employee must refuse the payment of these expenses. Potential doubts that may arise in this regard will be referred to the Chief Compliance Officer.

2. Paying a Bribe

This Policy also prohibits VASS Group employees from paying bribes, not just to government officials, but also to representatives of private customers, suppliers, and other counter-parties. Employees are prohibited from offering or providing a benefit that is lavish or otherwise inappropriate to someone, such that it is intended to, or is reasonably likely to be perceived as intended to, cause the recipient to act improperly, as this Policy describes above.

VASS Group employees must pre-clear incurring any offer, payment or provision of anything of value to a representative of a non-government-owned commercial entity exceeding the local limits set out in Attachment E for each country, including:

- Hospitality, travel and related expenses (such as airlines, hotels, meals, entertainment and other expenses) for a representative of a non-government-owned commercial entity, including but not limited to traveling to visit VASS Group facilities and meet VASS Group staff, or to participate in a trip or meeting to market a transaction involving the agency or government which employs the official, or to attend a conference, seminar or symposium organized or sponsored by VASS Group, or attend a VASS Group training session or other meeting.
- Contributions to a charity or other philanthropic organization recommended by, or that would benefit, a representative of a non-government-owned commercial entity.
- Any offer of VASS Group employment to any person upon the recommendation of a representative of a non-government-owned commercial entity (see Attachment B – Questionnaire Regarding Potential Referred Hire).
- Gifts provided to a representative of a non-government-owned commercial entity.

3. Commercial Extortion Payments

Commercial Extortion occurs when an employee of the VASS Group coerces a representative of a non-government-owned commercial entity to perform an act contrary to his will in order to obtain some benefit for the VASS Group. Extortion can also include demands for payment or delivery of other valuable property that may be accompanied by an unlawful threat to a person's personal safety or

freedom of movement. It may also include the threat to intentionally refuse to perform or delay the performance of certain routine tasks that would cause a third party to suffer financial hardship or loss.

This type of extortion can also come from a representative of a non-government-owned commercial entity, being the third party who makes a demand for payment or the delivery of other valuable goods to an employee of VASS Group in exchange for taking or stopping certain actions that could result in a profit or loss for the VASS Group.

In the absence of unusual circumstances, such as when the personal safety or freedom of movement of a Grupo VASS employee or a member of their family is at risk, Grupo VASS will not agree to make extortion payments of any kind. In any case, all potential situations of extortion to or by representative of a non-government-owned commercial entity must be reported to the Chief Compliance Officer.

4. Conflict of interest with non-government officials

In a similar way to what is detailed above in relation to public officials, Conflict of interest occurs in relation to a business decision makers when there is a relationship between a VASS Group employee and a key business decision makers, for which the third party's judgment, in relation to a primary interest for him or her, and the integrity of his or her actions, are unduly influenced by a secondary interest, which is often financial or personal.

Situations of conflict of interest with public officials are not strictly prohibited but must not be duly reported and notified to the Compliance Officer of the VASS Group so that a situation in which a public official benefit in any way cannot occur or appear to occur. to VASS Group.

Third Parties assisting in business development

No individual or entity may be hired to commit bribery on behalf of VASS Group. Special care must be taken when VASS Group engages the services of an agent, consultant or other third party, especially when the third party is expected to help develop business with potential clients (whether government-owned or non-governmental), or when the third party participates in seeking or obtaining any government approval. The scope of the Policy covers any third party acting for and on behalf of the VASS Group, including in connection with a single transaction that is the subject of the agreement. All VASS Group employees must take steps to ensure that third parties fully comply with applicable anti-corruption laws and VASS Group policies. Attorneys, public relations consultants, accountants, and other third parties are also covered by this policy.

Before establishing relationships with third parties, VASS Group must perform external due diligence procedures in order to carry out a reputational analysis of potential third parties with whom VASS Group intends to maintain relationships (see more details on Section 6.1.). These due diligence procedures may be simplified or reinforced depending on the characteristics of the third parties to be hired by VASS Group. In this regard, and in the case of hiring third parties to assist VASS Group in developing business in international subsidiaries, due diligence procedures must always be reinforced.

In this regard, any payment to a third party or consultant who will carry out business development work on behalf of or on behalf of the VASS Group must be approved by the VASS Group Chief Compliance Officer.

1. Pre-hire Due Diligence Required

Before hiring a third party, the employee proposing the engagement must confer with the Chief Compliance Officer or his or her designee to determine the due diligence procedures to be performed (enhanced or simplified). This may include, as considered appropriate by the Chief Compliance Officer

or his or her designee, the engagement of internal or external investigators or other providers of due diligence information.

The employee must complete and deliver to the Chief Compliance Officer or his or her designee an Engagement Form attached as Attachment C to this Policy that includes certain information about the proposed third party, reflects the due diligence procedures performed, and describes, among other things, the particular reason of the engagement, the current or previous relationship of the proposed third party with officers or officials of relevant potential customers, who (if anyone) recommended the engagement of the third party, justification for the proposed fee and explanation of the arrangements for payment. The proposed agent or consultant must meet (in person or by phone) with the Chief Compliance Officer or designee, and the engagement must be approved by that person.

Third parties engagements involved in the business development of VASS Group which were already in existence when this Policy became effective should be promptly reviewed consistently with the foregoing process and be brought into compliance within [6] months.

2. Certain third parties prohibited

No third party should be proposed for consideration if:

- the Third Party has a reputation for corruption;
- there is reason to believe that the third party is likely to make improper payments or gifts while working for VASS Group;
- the Third Party requests that his or her identity be kept secret;
- the Third Party requests (without a reasonable commercial justification) that he or she be paid offshore, or up front, or in cash; or
- there are other suspicious circumstances or “red flags” that are not satisfactorily resolved.

The Engagement Form referenced in Section 6.1 above requires the VASS Group employee proposing the third party to certify that adequate and appropriate due diligence procedures have been performed with respect to the third party and that, to the best of their knowledge and understand, you are not aware of the existence of any information, including, but not limited to, the reasons detailed in this Policy, that would prohibit the consultant from being hired by VASS Group.

3. Training: Contracts

Third parties who are engaged must be apprised in writing of this Policy and, where appropriate, participate in further training.

The Chief Compliance Officer or his or her designee must confirm and document that the third party was apprised of the Policy. The VASS Group line of business responsible for the hire must provide and document any required additional training. After a third party is hired, the VASS Group line of business responsible for the hire must perform and document ongoing due diligence and training, as appropriate.

The third party will also be required to enter into a written agreement with VASS Group that includes anti-corruption provisions in the form attached as Attachment D to this Policy; any variations to these provisions (to take into account local laws or other considerations) must be approved by the appropriate Designated Legal/Compliance Officer.

Merger and Acquisition Activity

Merger and acquisition activity is extraordinary activity that is undertaken only after approval by the company's board of directors, and is usually undertaken with the assistance of outside legal counsel. Mergers and acquisitions cannot be conducted without proper anti-corruption due diligence procedures, which should be performed by an independent external advisor.

Furthermore, to the extent feasible, and within the scope of their responsibilities in a merger and acquisition activity, company personnel shall work with the merger and acquisition team to plan, implement, and analyze anti-corruption due diligence information, and to take steps to assure that the company obtains in the negotiations for acquisition of a business or a part of a business representations, warranties, indemnities, and exit rights that protect the company in the event anti-corruption liabilities are discovered at the target company or other business.

Business Partners, Joint Ventures and Subcontractors

As with third parties, VASS Group may be held responsible for the conduct of those whom we hire to conduct business on our behalf or with whom we join to conduct business. Therefore, appropriate due diligence must be performed to determine that these entities understand our anti-corruption policies and have policies and procedures that are consistent with our own. External due diligence procedures should also be carried out aimed at identifying potential reputational risks of the third party and determining links with government or high-risk entities.

VASS Group employees are required to take steps to ensure that any business partners, joint venture partners, subcontractors or any other individuals or companies hired to conduct business on behalf of VASS Group and over which VASS Group has direct control develop and implement anti-corruption policies consistent with the general principles of this Policy. All such individuals or companies over which VASS Group does not have direct control should be required contractually (and where not legally possible be appropriately encouraged) to adhere to the general principles set out in this Policy and, where appropriate, participate in further training.

In this context, the anti-corruption training that the personnel subcontracted by the VASS Group must receive in order to carry out the work on behalf of the VASS Group is of special relevance. As a general rule, subcontracted personnel must receive the anti-corruption training provided for in Section 10 when their assignment involves more than [6] months as VASS Group subcontracted personnel.

The terms of any business partnership, joint venture or subcontracting agreement should include terms similar to those set forth in Attachment C for third parties which assist in business development, subject to variation only as approved by the Chief Compliance Officer or his or her designee.

Political and Charitable Contributions

Use of VASS Group resources to make or solicit contributions to political parties or candidates, or to charitable organizations, if done in accordance with applicable laws and regulations, is appropriate, but care must be taken to ensure that such activities do not create, or appear to create, an improper personal benefit covered by this Policy. Such contributions may be made on the company's behalf only following consultation with, and approval by, the Chief Compliance Officer.

Training

Each line of business Compliance Personnel and ultimately the Chief Compliance Officer are responsible for making available to all VASS Group (including temporary works or, where appropriate, subcontracted personnel) the appropriate training on this Anti-Bribery and Anti-Corruption Policy at least every two years, tracking training completions, and routine reporting to management.

Likewise, and on an annual basis, the Compliance Officer must provide the management committee and those responsible for the main risk areas with specific training in anti-corruption matters.

All employees should be reminded of the importance of adherence to the policy via awareness bulletins or comparable communications.

Reporting and Escalation of Issues

If at any time an employee of the VASS Group learns of any activity prohibited by this Policy, or if a third party offers a bribe, or a third party approaches him to request a bribe or in any way threatens the employee if a the bribe is paid, the employee must report this type of incident or any related to this Anti-Corruption Policy through the Speak up channel established by VASS Group. If within 30 days of the employee or third party reporting the facts, the Chief Compliance Officer or other Compliance Personnel do not take action to respond to said report, the employee or third party must report the matter to the VASS Steering Committee. Group.

Likewise, and in line with the characteristics and specificities of the Speak up channel established by VASS Group, the procedure for reporting irregularities in Anti-corruption matters must allow employees or third parties to make such reports or reports anonymously, if they so wish. and always guaranteeing the confidentiality of the complaint.

Attachment A - VASS Group Anti-Corruption Policy

Chief Compliance Officer and Compliance Personnel

With reference to Section 2 of this Anti-Corruption Policy, the Chief Compliance Officer of the VASS Group is Ms. Jeannette Contreras, who can be contacted for any question related to this policy by email compliance@vasscompany.com; or by telephone +34 610 274 575.

The Compliance Body is made up of the Group's CCO and Ms. Rocio de la Rua, from Internal Audit; and Mr. Juan Luis Vassallo, from the Legal Area. Similarly, we detail below the individuals with anti-corruption compliance responsibilities for each business line of the VASS Group. Those individuals are referred to in this Policy as Compliance Personnel and are as follows:

- Mr. Francisco Javier Latasa Vassallo – _Chairman / CEO of VASS Group;
- Mr. Jorge Barnusell – _CFO of VASS Group;
- Mrs. Paula Rodrigo Lon – _People & Talent Director of VASS Group;
- Mrs. Eugenia Menéndez Rakosnik – Transformation & Strategy Director of VASS Group;

- Mr. Jorge Gonzalez Herrero – _Chief Operating Officer / COO of VASS Group;
- Mr. Gonzalo Trigo Fernandez – _Chief Technical Officer / CTO of VASS Group;
- Mr. Eduardo Lorente Fuentes – _Business Development Director of VASS Group; and
- Mr. Álvaro Sánchez Pozuelo – _International Director of VASS Group.

Attachment B - VASS Group Anti-Corruption Policy

Questionnaire Regarding Potential Referred Hire

The hiring manager must complete this Questionnaire and forward to the Chief Compliance Officer or his or her designee under the Anti-Corruption Policy if a candidate is being referred to VASS Group for a job vacancy including intern or trainee positions (as opposed to responding to any public advertisement or recruitment program placed by VASS Group) by:

- Any person who is employed by any government, government agency, or government controlled corporation (including a sovereign wealth fund), or public international organization; or
- Any person who is serving in an official capacity for any government whether actually employed by that government or not; or
- Any person who is an official of political parties and candidates for political office.

The Chief Compliance Officer or his or her designee will review and advise if approval has been granted. In addition to the above, the compliance office will carry out due diligence procedures aimed at identifying potential reputational risks derived from the hiring of the candidate. No offers can be made to a potential candidate before these reviews are completed and approved.

The above-mentioned government agency, organization, political parties in connection with the person making the referral are collectively described as 'related organization' in this questionnaire.

General Information

1. Please attach a copy of the resume of the candidate to this Questionnaire.
2. State the name of the person making the referral and the organization that he/she works for and its relationship with VASS Group (whether it is a past, current, or potential client or business partner).
3. Describe how this candidate came to the attention of VASS Group.
4. What is the relationship between the candidate and the person making the referral?
5. What is the position applied for? Please state (i) the proposed corporate title, (ii) the job scope and (iii) the name and title of the person to whom the hire will report to.
6. Describe the application/interview process which the candidate went through, including names of all VASS Group interviewers. How many other candidates were considered for this position?
7. Does the candidate have the necessary qualifications for the position? If yes, please substantiate. How does the candidate rate against other candidates for the position?

8. What are the proposed remuneration terms? Are they commensurate with the qualifications of the potential hire and in accordance with market rates? If yes, please substantiate.

Information on the related organization

9. Is VASS Group currently working on, or pitching for any application, deal or transaction that involves the related organization to whom the candidate is related as stated in Question 4? If yes, please provide details.
10. Is VASS Group seeking future opportunity to work or develop a relationship with such a related organization? If yes, please provide details.
11. What is the expected benefit to VASS Group in employing the candidate?

Internal approvals and considerations

12. Provide the name(s) and contact information the manager(s) who are proposing to hire the candidate.
13. If relevant approvals are not provided by the Chief Compliance Officer himself or herself, provide the name(s) and contact information of any designee of the Chief Compliance Officer who consulted on this matter.
14. Will the candidate, after he/she has been hired, be in possession of any confidential information relating to VASS Group or other clients which could be used to the advantage of the related organization (e.g. information related to transactions with the related organization or any direct competitor of the related organization)?
15. Is there any additional information concerning the candidate or the related organization that may be relevant to the approval of the hire?

Prepared by: _____

Date: _____

Attachment C - VASS Group Anti-Corruption Policy

Engagement of Third Parties for Business Development

To be completed and provided to the Chief Compliance Officer or his or her designee by the VASS Group employee proposing to hire any third party to assist on business development.

1. Name of third party:
2. Name and address of third party's Firm:
3. Parent Company (if any):

4. Owners/Principals:

Name	% Ownership
------	-------------

- a)
- b)
- c)

5. Board of Directors:

Name

- a)
- b)
- c)

6. Principal Officers:

Name	Title
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- a)
- b)
- c)

7. Country/countries where work will be performed

8. Nature of the work to be performed, including whether or what, if any, government agencies or officials may be involved?

9. The rationale for employing this third party including their expertise in this area and importance to VASS Group of acquiring that expertise?

10. What is the proposed duration of the consulting arrangement/relationship and is it subject to any Non-disclosure or Confidentiality terms?

11. References Checked, whether references are provided by third party or otherwise:

- a)
- b)

12. Current or Former Government Officials Employed by the Third party's Firm (List all):

Name	Government Agency
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- a)
- b)
- c)

13. The proposed third party's present or prior relationship(s) with officers or officials of the potential customer or other relevant government bodies.

14. Was this third party recommended by anyone? If so, who and in what capacity? If the referrer was a government official, provide their name, functional title, department/agency and location.
15. How will fees and expenses of the third party be calculated, invoiced and paid? Has the method of calculation been formalised? Are the fees considered reasonable in the context of the services?
16. VASS Group employees who interviewed the Third party:
 - a)
 - b)
 - c)
17. Will the third party agreement contain the contract provisions set out in Attachment B? If no, any and all amendments to that wording need to be reviewed and approved by the Legal Compliance Officer and the General Counsel and their approvals need to be appended to this Form.
18. In addition to the above information and all relevant attachments to this Form the undersigned hereby confirms that they have undertaken adequate and appropriate due diligence with regard to the consultant and to the best of their knowledge they are not aware of any of the existence of any information, including but not limited to the following reasons, that would prohibit the third party from being engaged by VASS Group:
 - a) The third party has a reputation for corruption;
 - b) There is reason to believe that the consultant is likely to make improper payments or gifts while working for VASS Group;
 - c) The third party requests that his or her identity be kept secret;
 - d) The third party requests (without a reasonable commercial justification) that he or she be paid offshore, or up front, or in cash; or
 - e) There are other suspicious circumstances or "red flags" that are not satisfactorily resolved.
19. The company business unit head proposing the engagement together with their title, location and contact information.

Signed:

Employee Name:

Employee Location and Contacts:

Date:

Attachment D - VASS Group Anti-Corruption Policy

Contract Provisions for Business Consultant Engagements

The Parties to this Agreement are committed to compliance with the laws of _____ home country and VASS Group's country of incorporation and headquarters as well as the laws of other countries that are, or may be, of potential relevance, including all laws applicable to one or both of the Parties relating to bribery, money laundering and/or corrupt payments, [such as the Código Penal, FCPA (US), UK Bribery Act (UK), OECD Recommendations, United Nations Convention against Corruption (UNCAC) and European Union Convention on the fight against corruption involving public officials] ("Anti-Corruption Laws"). Accordingly, Third Party hereby represents and warrants that:

- A. Third Party is now in compliance with the laws of _____ home country and VASS Group's country of incorporation and headquarters as well as any other laws applicable to Third Party's performance under this Agreement as well as the Anti-Corruption Laws of any other countries or jurisdictions that are applicable to the transactions contemplated herein and will remain in compliance with all such laws for the duration of the Agreement. The provisions of this Agreement and the transactions contemplated thereby, including the compensation of Third Party, are legal and binding under the laws of the relevant jurisdictions, including, without limitation, all applicable Anti-Corruption Laws and applicable laws and regulations relating to taxation and exchange control.
- B. Third Party has not taken and will not take any actions in furtherance of an offer, payment, promise to pay, or authorization of the payment or giving of money, or anything else of value, to any government official, or any representative of a non-government-owned commercial entity, or to any other person while knowing that all or some portion of the money or value will be offered, given or promised to a government official or a representative of a non-government-owned commercial entity, for the purposes of obtaining or retaining business, an advantage in the conduct of business or securing any improper advantage.
- C. Third Party has not taken and will not take any actions in furtherance of an offer, payment, promise to pay or authorization of the payment or giving of, or a request or acceptance of, money or anything else of value, to or by any other person (whether or not a Government Official) while knowing that all or some portion of the money or value offered, given or promised to such other person is for the purpose of securing the improper performance of that person's function or misuse of that person's position.
- D. No part of the payments received by Third Party, directly or indirectly, from VASS Group will be used for any purpose which would cause a violation of the laws of _____ home country and VASS Group's country of incorporation and headquarters or any other applicable jurisdiction including any applicable Anti-Corruption Laws.
- E. Neither Third Party nor any owner, partner, officer, director or employee of Third Party or of any affiliate company of Third Party is or will become a Government Official during the term of this Agreement without prior written notice to VASS Group.
- F. Third Party will abide by the general principles and spirit of VASS Group's Anti-Bribery Policy; acknowledges receipt of such Policy and will undertake to complete initial and bi-annual training thereafter to be conducted by VASS Group.

In connection with the foregoing representations and warranties, the Parties further agree as follows:

- A. In the event of a breach of any of the foregoing representations and warranties, any claims for payment by the Third Party with regard to any transaction for which a breach of the representations has occurred, including claims for sales or services previously rendered, shall be void and all payments previously paid shall be refunded to VASS Group by the Third Party. The Third Party shall further indemnify and hold VASS Group harmless against any and all claims, losses or damages arising from or related to such breach or cancellation of the Agreement.
- B. All payments due to the Third Party under this Agreement will be made by check or bank transfer, and no payments will be made in cash or bearer instruments. No payments due to the Third Party will be made to a natural or legal person related to the Third Party, and all payments will be made in the place where the Third Party resides or performs the services.
- C. VASS Group may terminate this Agreement immediately upon written notice in the event that it concludes, in its sole opinion, that Third Party has breached any representation or warranty under this Agreement or that a breach is substantially likely to occur unless the Agreement is so terminated.

Third Party will keep accurate books and records in connection with its services to be performed under this Agreement and will make such books and records available to the auditors for VASS Group if requested. Third Party will fully cooperate in any audit that may be conducted.

Attachment E - Legislative references and economic limits

- Legislative references
- *[Include local regulation for appropriate offences]*
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- Economic Limits
- *[Include local limits]*
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