

#wearelogistics

Anti-Corruption Policy

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1. Introduction and purpose

The purpose of this Anti-Corruption Policy (hereinafter the "Policy") is to establish the zero tolerance commitment of BERGÉ Infraestructuras y Servicios Logísticos, S.L. and its subsidiaries to any practice that may be qualified as corruption or bribery, and to define the principles and criteria that should guide the behaviour of BERGÉ professionals in relations with third parties and during decision-making processes.

The Policy develops the principles of integrity, transparency and respect for current legislation laid down in BERGÉ's Code of Conduct, and together with the rest of the internal policies on Compliance, constitutes one of the pillars of the organisation's corporate risk prevention model aimed at establishing an environment of prevention, detection, investigation and remedy of any conduct or practice contrary to the principles of the Code of Conduct and the applicable regulations.

Through the Complaints and Whistleblower Channel, all BERGÉ professionals may report actions that, to the best of their knowledge and belief, constitute or may constitute a breach of this Policy and of the rest of the applicable regulations. Communications received through the Complaints and Whistleblower Channel will be received with total independence and confidentiality, guaranteeing the anonymity of the informant if he/she so wishes.

BERGÉ will ensure the protection of whistleblowers, and will not tolerate retaliation against professionals who make use of the procedures established for reporting misconduct.

BERGÉ shall promote the application of the principles set out in this Policy among its main suppliers and collaborators.

2. Scope and enforceability

This Policy is addressed to all professionals of BERGÉ Infraestructuras y Servicios Logísticos, S.L. and its subsidiaries (hereinafter “BERGÉ”).

Subsidiaries shall be understood as companies in which BERGÉ Infraestructuras y Servicios Logísticos, S.L. holds a stake in the share capital that allows it to have control, pursuant to the provisions of Article 42 of the Commercial Code.

The Policy constitutes an internal rule of mandatory compliance for all BERGÉ professionals, regardless of their geographical, hierarchical or functional location, and the contractual modality that determines their relation with BERGÉ.

No general exceptions to the application of the Policy will be approved. If a specific exception is required for justified reasons, prior authorisation from the GRC Department will be required.

3. Principles of action

During the performance of their duties, the actions of BERGÉ professionals in the decision-making process and relations with third parties shall always respect the principles of independence, moral integrity, professionalism and respect for persons, and the following guidelines shall apply:

1. Prevention of corruption and bribery

BERGÉ is firmly committed to the fight against corruption in all its forms and particularly rejects any practice that may be considered irregular in the development of its relations with customers, suppliers, competitors or authorities.

To this end, BERGÉ will make available to all its professionals the internal procedures required to ensure that business relations with its main stakeholders are conducted in terms of transparency and accountability.

BERGÉ shall require all its suppliers and business partners to comply with all applicable legislation and to adopt measures aimed at ensuring the prevention of any kind of fraud, corruption and bribery, by their directors, employees or representatives, in addition to their subcontractors, agents or other third parties subject to their control determining influence.

2. Business partners

BERGÉ professionals who are responsible for contracting suppliers of goods and services, advisors, consultants, agents, distributors, *joint venture* partners or any other third party with whom BERGÉ establishes a business relationship shall:

- I. ensure that these third parties understand and comply with BERGÉ's Code of Conduct and internal anti-corruption and crime prevention regulations;
- II. conduct a due diligence process aimed at assessing the qualifications and reputation of such business partners, and
- III. include appropriate provisions for the protection of BERGÉ and its interests in agreements and contracts.

The above guidelines shall be particularly applicable when it is foreseeable that business partners will interact with public bodies for, in the name and on behalf of BERGÉ.

Likewise, any investment decision, such as the purchase of a controlling or minority stake in another company or the subscription of a *joint venture* agreement, must be preceded by an analysis of reputational and compliance risks.

3. Granting and accepting gratuities

For purposes of this Policy, "Gratuity" shall mean any benefit to which the recipient has no legal right whatsoever and which has no obvious operational use.

The following benefits, by way of example and without limitation, may be considered gratuities: gifts (including company products), invitations to meals, events and shows (both professional and private), travel and accommodation expenses, loan of real estate or property, granting of reimbursements or special discounts, favours or services on advantageous terms, intangible benefits, etc.

In no case may a Gratuity be accepted, offered or promised when, for any reason, it may cause the appearance of bad faith or immorality, or that may influence or be interpreted as an attempt to influence the decision-making process of a third party.

BERGÉ professionals may only grant and accept Gratuities when they comply with each and every one of the requirements described below;

- I. The Gratuity is not offered or received with the intention of influencing measures applied by a public administration.
- II. The Gratuity is not offered or received for the purpose of influencing the decision making of a third party or of convincing the third party to offer in exchange a specific consideration not due.
- III. The Gratuity is reasonable, in accordance with and proportional to the customary, social or courtesy uses of the place.
- IV. The Gratuity is not contrary to legal provisions or generally accepted business practices in force.
- V. The act of granting or accepting the Gratuity complies with the internal control procedures that have been established by BERGÉ.

4. Commissions, facilitation payments or benefits from third parties

BERGÉ Professionals may not receive, offer or deliver payments in cash, in kind or any other benefit directly or indirectly (e.g. through consultants, agents, intermediaries, business partners or other third parties) if the circumstances indicate that all or part of it will be directly or indirectly delivered to persons in the service of public or private entities, political parties or public officials with the intention of influencing the exercise of their duties or decision-making with the aim of obtaining an improper or unfair advantage.

BERGÉ rejects making any type of facilitation payment, i.e., non-legal payments made to official bodies (directly or indirectly) in order to facilitate or expedite the completion of administrative or similar procedures.

5. Sponsorships, donations and patronage

BERGÉ may collaborate with non-profit organisations through sponsorship, patronage or donation agreements, provided that a clear and documented reciprocal benefit is guaranteed between the parties involved, and never to cover up illicit acts of corruption or bribery. For purposes of this Policy:

- **Sponsorship** shall be understood as agreements in which in exchange for financial support for the realisation of a sporting, charitable, cultural, scientific or other activity,

the beneficiary entity undertakes to promote the participation of the sponsor. This procedure expressly excludes from this procedure all activities that respond to an exchange of a commercial nature or a consideration for services. Mandatory contributions arising from the stipulations of a contract or regulation shall be considered, for purposes of this procedure, as Sponsorships.

- **Patronage** shall be understood as collaboration in the realisation of activities of interest, through agreements between parties or support for events of exceptional public interest. This includes agreements for studies of general interest with study centres and universities.
- **Donations** shall be understood as collaborations that involve the delivery of goods or services for activities considered to be of general interest without any type of consideration in exchange.

Sponsorship, Patronage or Donations at BERGÉ must be conducted in accordance with current regulations and in line with the following rules of action:

- I. They must not be directly or indirectly linked to illicit acts or undue benefits in favour of BERGÉ or a third party, nor have the purpose of conditioning the bidding and/or procurement of contracts or decision making by third parties.
- II. It shall not be directed to political parties or organisations of any kind.
- III. The purpose of the Sponsorship, Patronage or Donation shall be in line with the principles of BERGÉ's Code of Conduct and Corporate Responsibility Policy, and must not be contrary to the principles of respect for human rights and the integrity of people.
- IV. The purpose of the Sponsorship, Patronage or Donation shall be related to the activities, sectors or locations in which BERGÉ is present, and aimed at positively influencing the social and cultural spheres of the communities in which BERGÉ operates, and promoting sustainability and creating social value.
- V. In the case of Sponsorships and Patronage, for a consideration, there must be an effective return for BERGÉ.
- VI. An Ethics and Compliance due diligence of the beneficiary will be conducted.

The Sponsorship, Patronage or Donation shall be formalised by means of a written agreement between BERGÉ and the beneficiary party, which must be reviewed by the Legal Department and contain, at least, the following issues:

- I. Acceptance and express commitment of the beneficiary party to comply with the principles of BERGÉ's Code of Conduct and Corporate Responsibility Policy.
- II. Express commitment of the beneficiary party to respect the law in force and to reject any act that may be considered as any kind of corruption or bribery.
- III. Beneficiary party's express commitment to use the financial contribution solely and exclusively for the purposes set forth in the agreement.

- IV.** BERGÉ's power to terminate the Agreement in case of suspicion of diversion of the financial contribution for different or inappropriate purposes.
- V.** Beneficiary party's express commitment to require compliance by its collaborators, suppliers or subcontractors involved in the execution of the agreement with the anti-corruption clauses.
- VI.** All payments, expenses and transactions shall be correctly accounted for in accordance with applicable accounting standards, without making any hidden disbursements concealing the true nature of any agreement, and shall be made by bank transfer or similar method, and never in cash.

Prior to formalising the Sponsorship, Patronage or Donation, the BERGÉ professional promoting it shall be responsible for sending it to the CRM Department and to the Communication Department for prior analysis, and for conducting a timely follow-up of the development and correct fulfilment of the purpose of the agreement. In the event of any incident, non-compliance or suspected non-compliance by the beneficiary party, the CRM Department and the Communications Department shall be informed immediately.

4. Communication and dissemination

The full text of the Policy shall be made available to all BERGÉ professionals, all of whom shall be obliged to its strict compliance, and shall be the subject of communication, training and awareness-raising actions for its timely understanding and application.

The Policy will be available through the corporate Intranet and the organisation's website for promotion to third parties.

5. Approval and review

The Policy was approved by the BERGÉ Board of Directors on 25 January 2023, is incorporated into the internal regulations and may be reviewed and/or modified to adapt to the needs resulting from applicable regulations, technological progress, and other relevant changes in the organisation.

The updating of successive versions of the Policy and/or other documents required to comply with the policy's provisions shall be the responsibility of the GRC Department.