

**POLICY ON  
THE  
PREVENTION OF  
BRIBERY AND  
CORRUPTION  
(Anti-bribery)**



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## 1. DEFINITIONS

- **Senior Management or Management:** a person or group of people who direct and control an organisation at the highest level.
- **Conflict of interest:** a person shall be deemed to be in a conflict of interest where a particular interest, whether current or potential, could influence or interfere with the proper performance of their duties for the Organisation.
- **Illegal commissions:** payments made in exchange for a favour or an undue or unlawful commercial advantage.
- **Compliance Committee:** a body within the Company with autonomous powers of initiative and control, entrusted with the responsibility of supervising the operation and observance of the compliance management system and the exercise of the compliance function.
- **Corruption:** an act of corruption is one in which a person undertakes an action involving the unfair or improper use of the powers or authority they possess, in order to satisfy private interests and/or those of one or more third parties connected to them, thereby undermining the objective fulfilment of the interests entrusted to them.
- **Public official:** a public official is defined as any person who, by direct provision of the law, by election or by appointment by a competent authority, participates in the exercise of public office. The term 'public official' may include the following:
  - Holders of public office at national, state/provincial or municipal level, including members of legislative bodies, holders of executive office and members of the judiciary;
  - Leaders of political parties;
  - Candidates for public office;
  - Government employees, including employees of ministries, government agencies, administrative tribunals and public boards;
  - Officials of public international organisations, such as the World Bank, the United Nations, the International Monetary Fund, etc.
  - Employees of public enterprises;
  - In many jurisdictions, family members and close associates of public officials for the purposes of anti-corruption laws.
- **Member of the Public Administration:** for the purposes of this document, this term shall be taken to mean officials (see definition above), authorities, or any other person performing public functions, regardless of whether their position is elected or not and whether they are nationals or foreign nationals (jurors and arbitrators, mediators, experts, court-appointed administrators or liquidators, insolvency practitioners).
- **ITURRI members:** members of the governing body, the board of directors, employees or professionals associated with the Company, regardless of their formal relationship with the Company, the type of contract or collaboration agreement entered into.



- **Organisation:** a person or group of people who have their own functions, with responsibilities, powers and relationships aimed at achieving common objectives.
- **Governing Body:** individuals who have ultimate responsibility and authority for the Organisation's activities, governance and policies, and to whom senior management reports and is accountable.
- **Facilitation payments:** payments made to obtain favourable treatment, or to secure or expedite an action or procedure (such as obtaining a permit or licence) to which the payer would be entitled in any case without the need to make such a payment.
- **Stakeholders:** natural or legal persons who may affect, be affected by, or perceive themselves to be affected by an activity or decision of the Organisation.
- **Sponsorship:** financial or other support which, generally for promotional or tax purposes, is provided to a person or organisation to enable them to carry out their activities.
- **Policy:** the intentions, commitments and direction of an organisation, formally expressed by its senior management, governing body or directors in relation to a particular matter.
- **Procedure:** a specific way of carrying out an activity or process.
- **Bribe:** the offering, promising, giving, accepting or soliciting of an undue advantage of any value (which may be of a financial or non-financial nature), directly or indirectly, and regardless of the location of the parties, in breach of applicable law, as an incentive or reward for a person to act or refrain from acting in relation to the performance of their duties.
- **Business Partners:** natural or legal persons with whom the Organisation has, or intends to establish, business relationships, in the broadest sense, who are not members of the Organisation. These include, amongst others, advisers, agents, commission agents, salespeople, suppliers, intermediaries, representatives, distributors or investors.
- **Influence peddling:** an act by a public official, authority or private individual who, in order to influence another public official or authority, takes advantage of the powers of their office or any other situation arising from their personal or hierarchical relationship with that official or authority—or with another public official or authority—to secure a decision or action that may directly or indirectly generate a financial benefit for themselves or for a third party.

## 2. INTRODUCTION

**Bribery** is a serious and widespread phenomenon that raises grave social, moral, economic and political concerns; it undermines good governance in commercial organisations and free competition.

Corrupt practices distort the work of public authorities and the proper functioning of markets, hindering economic development and investment, thereby undermining the quality of life of all members of society.

Mitigating these issues is everyone's responsibility and depends on everyone's efforts.

**ITURRI S.A.** ('ITURRI', the 'Company' or the 'Organisation') endorses and shares the stance of leading national and international bodies in the fight against



corruption, viewing it as an obstacle to compliance with the laws and values that should underpin economic and social development.

The Organisation maintains a firm and irrevocable commitment to the rule of law and ethical principles, which is particularly evident in its commitment to preventing, detecting and tackling bribery. In this regard:

- **ITURRI** categorically rejects any corrupt practice;
- **ITURRI** assumes, and requires of third parties with whom it interacts in the course of its business, the responsibility to play an active part in the eradication and prevention of corruption, in both the public and private sectors.

Compliance with this Policy on the Prevention of Public and Private Corruption (the “Policy”) is essential to maintaining the highest standards of transparency, honesty, integrity and competitiveness. This Policy, together with the other rules, procedures and internal controls that complement and implement it, helps the Organisation to avoid or mitigate the risks and harm arising from involvement in activities linked to bribery, to promote trust, to improve the management of its assets and property, and to safeguard its reputation.

### 3. PURPOSE AND SCOPE

#### 3.1. Purpose

Bribery is usually concealed and can be difficult to prevent and detect. This Policy serves as a guide to help all professionals within the Organisation recognise and prevent bribery, establishing a minimum and mandatory framework. Its ultimate aim is to promote a genuine culture of business ethics and to prevent conduct related to corruption, whether public or private, in accordance with the principle and commitment to **‘Zero Tolerance for Corruption and Bribery’** required by ITURRI.

To this end, the Policy:

- Provides specific rules and guidelines to prevent and detect potential irregular practices relating to bribery so that staff may, where appropriate, (i) identify and take action in the event of potential misconduct; (ii) report any indications or suspicions; or (iii) raise any queries on the matter;
- Sets out the general guidelines to be followed by all ITURRI members in their dealings with public authorities, suppliers, clients, business partners and competitors regarding the giving or acceptance of gifts, invitations, the organisation of and attendance at events, donations, sponsorships, situations involving conflicts of interest or preferential treatment;
- It provides general guidelines on conduct to be observed by all ITURRI members, both in their dealings with members of public administrations and with private individuals with whom they interact in the course of their professional activities.

#### 3.2. Scope

This Policy **is binding and must be complied with and applied** by all ITURRI Members, regardless of their position or employment status within the Organisation, and irrespective of the territory in which they are located. Specifically, it shall apply to:

- Members of the Governing Body;
- Senior Management;



- Employees or professionals who carry out ITURRI's corporate activities, whether or not they report to any of the above.

**Likewise, it applies to all Business Partners who have dealings with ITURRI and with whom business relationships of any kind are established or are envisaged, under any form of contract, and who may pose a risk to the Organisation in this regard.**

Furthermore, from a territorial perspective, the practices and obligations set out in this Policy **shall apply to all members of ITURRI, regardless of the country in which they carry out the Organisation's activities.** The standards required shall be those set by Spanish national legislation and established in this Policy, except in those jurisdictions which have enacted more restrictive regulations, in which case those shall apply. **Under no circumstances will practices be accepted which, whilst permitted in other jurisdictions, are incompatible with this Policy.**

## 4. ANTI-BRIBERY MANAGEMENT SYSTEM

The aim of this Policy on the prevention of public and private corruption is to create an environment in which the risks of accepting or offering bribes and, more generally, the risks of corrupt practices are minimised. To this end, ITURRI has implemented an Anti-Bribery Management System in accordance with UNE-ISO 37001:2017, which serves as the framework for establishing, reviewing and achieving anti-bribery objectives.

### 4.1. Governance structure

#### - Governing Body:

This body bears ultimate responsibility for compliance with the Policy within the Organisation; it is responsible for approving this policy and any amendments thereto, and for ensuring that ITURRI's strategy is always aligned with the objectives of the Anti-Bribery Management System and the guidelines set out in this policy.

#### - Compliance Committee

The Compliance Committee is an independent and autonomous body within ITURRI entrusted with the functions of implementing and supervising the Criminal Risk Management System and the Anti-Bribery Management System. In carrying out these functions, it is responsible, amongst other matters, for:

- Designing and drafting internal policies and standards for the prevention of fraud and corruption.
  - Updating policies and procedures in line with regulatory and organisational changes.
  - Ensuring compliance with the established policies within the Organisation.
  - Raising awareness within the organisation of the importance of fully complying with the provisions of, amongst others, this Policy.
  - Addressing enquiries and queries from employees.
  - Drawing up the Organisation's training plan on prevention, which may be carried out independently or, where appropriate, integrated with the Criminal Risk Management System.
- Head of the Information System (Communication Channel).



In compliance with Law 2/2023 of 20 February, regulating the protection of persons reporting regulatory breaches and combating corruption, ITURRI has implemented an Internal Reporting System through which all communications relating to, amongst other things, this policy and, in general, any suspicion of corrupt conduct or practice may be channelled. The Organisation has appointed the Compliance Committee as the System Manager; as an autonomous and independent body, it:

- Employees.

All ITURRI employees are responsible for familiarising themselves with this Policy and acting in accordance with it, as well as for participating in the training programmes developed by the Organisation on this subject. All employees must report, via the Internal Reporting System, any suspicion of corrupt practices, bribery or conflicts of interest that may have occurred within the Organisation or to which they have been exposed by third parties.

### 4.2. Bribery Risk Assessment

The Organisation has identified the main bribery risks to which it is exposed in the course of its activities and their distribution across departments.

- Business corruption in dealings with private entities (procurement, sales, etc.)
- Corruption in the public sector, bribery and influence peddling.
- Other types of bribery linked to access to or the disclosure of sensitive, privileged and confidential information.
- Illegal funding of political parties.
- Conflicts of interest.

The Organisation has, in turn, analysed the identified risks and assessed the inherent risk (probability and impact) to the Organisation. It has also assessed the residual risk through the mitigating controls implemented within the Organisation.

As part of the commitment to the continuous improvement of this management system, this policy must be adapted and updated periodically and, in any event, whenever there are substantial changes to regulatory or organisational provisions that so require.



## 5. PRINCIPLES RELATING TO CORRUPTION AND BRIBERY

- **Corruption** is defined as the practice of misusing the functions and resources of organisations, whether public or private, for the financial or other benefit of those organisations in general or of their managers or staff in particular.
- Likewise, a **bribe** is defined as the offering, promising, giving, accepting or soliciting of an undue advantage of any value or nature, directly or indirectly, as an incentive or reward for a person to act or refrain from acting in relation to the performance of their duties.

Corrupt practices are typically carried out or linked to bribery, abuse of power, influence peddling, bribery in the private sector, lobbying<sup>1</sup> and conflicts of interest. They are carried out with the intention of unduly influencing or being unduly influenced in order to obtain or retain business, and result in undue enrichment or advantage for those involved, to the detriment of the public administration, free competition and third parties in general.

- The Criminal Code punishes, and ITURRI prohibits, any conduct that may involve either public or private corruption, as well as conduct that falls within what our legislation considers to be private corruption in business.
- The aforementioned legislation punishes both (i) the act of offering or promising a favour or reward to a member of the public administration, an authority or a private individual with the aim of unduly obtaining favourable treatment in business dealings or in the procurement of services, and (ii) the act of receiving, soliciting or accepting an unjustified advantage or benefit from a third party pursuing that aim.
- A bribe does not consist solely of the receipt of cash. It may take the form of any kind of advantage and may include, amongst other things, gifts, tickets to a sporting or cultural event, holiday accommodation or meals.
- The mere offer of a bribe for the aforementioned purpose is a criminal offence, regardless of whether the recipient accepts it or not, or whether the requested or expected conduct actually takes place.

**Corrupt practices and bribery are strictly prohibited at ITURRI, both in the form of ‘outgoing bribery’ – that is, when members of the Organisation bribe a third party – and in the form of ‘incoming bribery’ – that is, when a third party bribes members of ITURRI, regardless of who initiates the action.**

## 6. GUIDELINES FOR ACTION IN RISK SITUATIONS

Due to the nature and characteristics of their activities and for the purposes of conducting their business, ITURRI members interact with public authorities, private companies and individuals.

In these relationships, the guidelines set out below must be observed and enforced with regard to third parties, in order to ensure full compliance with the standards of transparency and ethics required by ITURRI.

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<sup>1</sup> Scheming carried out by a group of people to achieve a particular aim.



### 6.1. Due diligence in staff recruitment processes:

- It is prohibited to advertise vacancies within the Organisation that have been created *specifically* to recruit a particular individual, without genuinely meeting an organisational need.
- Recruitment processes shall be governed by criteria of objectivity, competence and professionalism in the selection of staff. It is prohibited to recruit a person on the basis of the candidate's relationship with the Organisation or with senior figures in the public administration or the private sector.
- At the time of recruitment, all employees shall be informed of this Policy and the consequences of non-compliance, and shall be provided with a copy, with acknowledgement of receipt.
- Enhanced due diligence assessment for high-risk positions. In the case of positions particularly exposed to the risk of corruption, or where the nature of the employee's role entails a high risk, due diligence measures must be stepped up, including, amongst other matters, gathering information on the employee's understanding of the Organisation's established codes of conduct in this area and their willingness to comply with them.

### 6.2. Due diligence with business partners

- **Business partner risk assessment:** the assessment may consist, amongst other things, of evaluating the following information:
  - Whether the business partner has the qualifications, experience and resources to carry out the business for which they are seeking a contract.
  - Whether the organisation has a Criminal Risk Management System in place, an Anti-Bribery System and, where applicable, the scope of these systems.
  - Reputation of the organisation and its shareholders: third-party opinions, legal proceedings and investigations, or previous convictions.
  - Relations with public authorities.
- **Mechanisms for carrying out this risk assessment.**
  - Distribution of questionnaires.
  - Searches on the web and other media.
  - Checking publicly available disqualification lists detailing organisations with restricted capacity to contract with public bodies.
  - Consultations with the business partner and requests for documentation.
- **Decision-making based on the risk identified.** Depending on the risk identified and the significance of the business, the Organisation must make decisions regarding that commercial relationship and any measures to be taken, where appropriate, which may consist of:
  - Requiring anti-bribery protocols to be drawn up for the specific project or transaction.
  - Obtaining anti-bribery undertakings.
  - Requiring contractual mechanisms that allow, where appropriate, for the business relationship to be terminated.



- Strengthening internal supervision and control measures for that business relationship.

### 6.3. Performance bonuses

- Performance bonuses and other types of commissions or variable payments based on sales or marketing factors may encourage bribery insofar as they tempt employees to engage in such behaviour in order to secure contract awards.
- The Organisation shall apply this type of compensation, variable remuneration or commission prudently, in a manner appropriate to the post and, preferably, alongside a fixed portion of the salary.
- Under no circumstances will the Organisation tolerate business growth or increased sales levels taking precedence over compliance with the law in the conduct of business by any of its employees.

### 6.4. Facilitation Payments

These are payments, usually of a small amount, made to public officials with the aim of securing or expediting the processing of a procedure or action.

Although in many countries this is a routine business practice, facilitation payments are regarded as a form of bribery and are therefore strictly **prohibited** by the Organisation.

**How should you respond to a request for payment?** A distinction must be made between:

- Facilitation payment: you must request proof that the payment is legitimate in the country in question, as well as an official receipt for the payment. If no such proof is provided, you must always refuse to make the payment.
- Extortion payment: If the demand for payment involves a threat and poses a risk to the health, safety or freedom of the employee or another person, the payment may be made, provided the incident is reported to the Organisation immediately.

This payment must always be reported to the Organisation and must be recorded in its accounts.

## 7. POLICY ON RECEIVING AND OFFERING GIFTS AND HOSPITALITY

### 7.1. General rules

Gifts and hospitality may be perceived by a third party – for example, a competitor, a regulatory body or a judge – as a bribe, even if the giver or recipient did not intend it to serve that purpose.

This section covers:

- Gifts, entertainment and hospitality;
- Promotional expenses;
- Sponsorships;
- Invitations to events;
- Club memberships;
- Personal favours.



## 7.2. Authorised gifts

- Promotional items of negligible value.
- Normal invitations or gifts that do not exceed the limits considered reasonable in accordance with customary social and courtesy practices.

A 'normal invitation or gift' shall be understood to mean those that meet the following criteria:

- Appropriate purpose. Gifts must be justified by a valid reason. For example, the promotion, demonstration or explanation of the company's activities, or the simple intention to offer a small token of appreciation, without any commercial intention or expectation attached to the gesture.
- Limits on value and frequency: **gifts or invitations exceeding a total value of 200 euros in a single year may not be given to, or received from, the same person, their relatives, or persons or entities associated with them.**

In all cases, the giving of a gift shall require:

- Prior authorisation: Consent must be obtained in advance from the line manager. Authorisation is not required for gifts of negligible value or promotional gifts.
- Confirmation that the gift complies with the recipient's rules. Gifts that are not permitted under that third party's internal procedures may not be given.

## 7.3. Additional guidelines regarding gifts

- Gifts given or received by family members shall be treated in the same way.
- Courtesies, gifts or invitations must be given or received in an open, transparent and clear manner, and never in secret;
- Gifts from individuals or companies shall not be accepted or given where they are involved in a public or private tender or procurement process, or in any process in which the employee receiving the gift or the third-party recipient is required to participate in the decision-making process.
- Cash or cash equivalents (such as gift vouchers) must not be given or received.

**In any case, should there be any doubt regarding the receipt or giving of gifts or hospitality, or if it could be understood that their value exceeds the aforementioned limits, the appropriate consultation must be made with the Compliance Committee.**

## 7.4. Guidelines for the distribution of gifts received by ITURRI at Christmas

The general guidelines for dealing with gifts that are usually sent to ITURRI at Christmas and which are received in the course of professional duties are set out below, with the aim of establishing a uniform approach across the entire Group.

Traditionally, ITURRI staff have gathered during the Christmas period to spend time together and exchange gifts, with teams meeting by regional office; in recent years, technology has been used to continue this tradition, even virtually.



Every year, the People & Culture department announces the date of the gift draw by email. The terms and conditions of the draw are as follows:

- It is understood that gifts received at ITURRI are given in recognition of the professional performance of each recipient or in relation to various professional interests, but are never given on a personal basis.
- The person receiving the gift is a member or the lead representative of a work team that shares in all the merits and interests for which the gifts are received. No gift may influence the professional work of any person within the Group.
- Gifts received shall be distributed equally amongst all Group employees once the Christmas period has ended, regardless of the department in which they were received. No distributions shall be made within individual departments. Therefore, anyone who receives a gift in their own name must hand it over for this purpose.
- At our workplaces, any gifts we receive will be handed over to the designated member of general services staff at the site; these will be placed together, and in early January a prize draw will be held amongst all staff members, with no person receiving more than one prize. Only those present during the prize draw may take part (tickets cannot be transferred).

What should you do if you receive a gift?

- **Hand it in to the designated person at your site;** if you do not know who this is, ask your site manager. You can also check with General Services or People & Culture.
- If the gift bears a personal inscription in your name (for example, a personally dedicated book), **inform your line manager** so that you can decide together. Whilst it seems logical that you should keep the gift, you must always report it. Gifts considered to be of an institutional nature will be donated to the ITURRI campus.
- You may find yourself in a situation where you receive a perishable gift and the raffle is still some time away (for example, if you are given chocolates in May). In such cases, please still hand the gift over to the person in charge at your centre so that **it can be stored somewhere and shared amongst colleagues.**

### 7.5. Rules regarding invitations to meals and events

All invitations to third parties to meals or events must:

- Have a strictly professional purpose and a justified reason for taking place.
- Take place in appropriate venues and in accordance with social customs and courtesies.
- They must be reasonable and proportionate in cost and must under no circumstances involve the invitation of partners, family members or companions.
- The relevant expense claim must be submitted to the Organisation.

### 7.6. Rules regarding travel and accommodation for third parties

Similarly, hospitality and travel expenses covered by the Organisation for clients or suppliers:

- May only be incurred where there is a justified reason for such expenditure; for example, where it is necessary to attend an event or meeting organised or sponsored by the Organisation.
- Prior authorisation must be obtained from ITURRI.



- They must be reasonable and proportionate and, where applicable, financially equivalent to the expenditure incurred by the Organisation's internal staff at that event or in that accommodation.

### **7.7. Donations and funding of political parties**

Donations to political parties or charitable contributions intended to influence a tender, contract award or any decision in favour of the Organisation, or which are prohibited by current legislation, are forbidden.

In this regard:

- ITURRI does not contribute to the funding of political parties and complies with current legislation in this regard;
- ITURRI may make donations or carry out charitable activities provided that they are lawful, ethical and in accordance with current legislation and internally established procedures.
- Contributions made by the Organisation shall be channelled as part of the Corporate Social Responsibility initiatives undertaken by the Organisation. Such initiatives shall, in all cases, be conducted with transparency and openness.

## **8. COMMUNICATION**

Compliance with this Policy and success in preventing and detecting conduct that may be considered corrupt depends on the efforts of all ITURRI staff.

Any queries regarding the application of this Policy should be addressed to the line manager and/or the Compliance Committee.

ITURRI members are responsible for reporting immediately and as soon as possible via the Organisation's Internal Reporting System if they suspect or become aware that an act of bribery or corruption is taking place within the Organisation or that could affect the Company.

Such a report must also be made where the conduct is being carried out by, or involves, a business partner of the Organisation (including, amongst others, a supplier, distributor or customer) and could have an impact on ITURRI or the professional activities of any of its employees.

## **9. UPDATE TO THE POLICY ON THE PREVENTION OF BRIBERY AND CORRUPTION**

This Policy and the associated procedures and controls shall be audited and monitored periodically by ITURRI to ensure that they are effective.

The Compliance Committee shall be responsible for adapting this Policy to any regulatory or organisational changes that may arise, carrying out periodic reviews of the Policy. In such reviews, it will take into account any amendments to the Criminal Code and any regulations that may be applicable to the commitments set out in this Policy. Similarly, in cases where incidents or breaches are detected, the Board of Directors will propose appropriate measures to rectify any shortcomings and will implement additional protocols or measures to prevent them in the future, should this be necessary.

## **10. CONSEQUENCES OF NON-COMPLIANCE WITH THIS POLICY**



Non-compliance by a Member of the Organisation with any of the rules set out in this Policy or in the procedures implementing it may cause significant damage to the Organisation's interests and reputation or may even result in criminal liability.

Where a breach of any of the provisions contained in this Policy or in the procedures implementing or supplementing it has been established, ITURRI shall be entitled to impose the appropriate disciplinary sanctions in accordance with the seriousness of the breach, whilst in all cases complying with the Workers' Statute and the applicable Collective Agreement in the case of employees, and with the contracts entered into in the case of professionals, and without prejudice to any legal liabilities of any kind that such conduct may entail.



ANNEX

|                                      |                         |
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| REFERENCES:<br>UNE 37001<br>STANDARD | 5.2 Anti-Bribery Policy |
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