



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1



ANTI-CORRUPTION POLICY



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1

TABLE OF CONTENTS

1. PURPOSE
2. SCOPE OF APPLICATION
 - 2.1 OBJECTIVE
 - 2.2 Subjective
3. DEFINITIONS
4. POLICIES INCLUDED IN THE ANTI-CORRUPTION POLICY
 - 4.1 POLICY on EXPENSES, GIFTS and LIBERALITIES
 - a) Purpose
 - b) Delivery of GIFTS and LIBERALITIES
 - c) Acceptance of GIFTS and LIBERALITIES
 - 4.2 GIFTS and forbidden benefits
 - 4.3 Charitable donations and sponsorships
 - 4.4 GIFTS/product donations to EMPLOYEES
 - 4.5 Donations to political parties and trade unions
 - 4.6 Relations with public administrations
5. NON-COMPLIANCE
 - 5.1 Communication of doubts and incidents
 - 5.2 Sanctioning regime
 - 5.3 Monitoring
6. DISSEMINATION AND TRAINING
 - 6.1 Dissemination
 - 6.2 Training
7. INTERNAL AUDITS: REVIEWS AND VERIFICATION OF COMPLIANCE
8. ENTRY INTO FORCE AND EFFECTIVENESS



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1

1. PURPOSE

The purpose of the Anti-Corruption POLICY (hereinafter the "**POLICY**"), is the development of the principles and values present in the Code of Ethics of the BLUESUN GROUP (hereinafter the "**GROUP**"), in relation to the commitment of the GROUP in the prevention of corruption.

The POLICY establishes criteria and PROCEDURES related to the GROUP's Code of Ethics, on the prevention of corruption and conflicts of interest, which may arise in ordinary and marketing activities, carried out by EMPLOYEES or Persons Linked to the GROUP, whether with other individuals or Civil Servants.

2. SCOPE OF APPLICATION

2.1.-OBJECTIVE

Unless expressly stated otherwise, the principles contained in the POLICY are the same for all countries in which the GROUP operates, irrespective of local laws, customs and practices, unless they are more restrictive.

2.2.-SUBJECTIVE

The POLICY applies to all EMPLOYEES of the GROUP, as well as to all persons who have a relationship with the GROUP, e.g. CUSTOMERS and/or SUPPLIERS.

In the event that a person has any doubts about the interpretative criteria of the POLICY or about whether its contents apply to him/her, he/she should consult, without delay, the GROUP's Regulatory Compliance Committee by contacting the following address: compliance@bluesuncb.com

3. DEFINITIONS

The following is a definition of the items covered by the various POLICIES.

-CUSTOMER: All persons or companies that purchase goods or services from the GROUP.

-INAPPROPRIATE BEHAVIOUR: Behaviour contrary to the GROUP's Code of Ethics or illegal behaviour which entails a breach of due diligence.

-CONFLICTS OF INTEREST: A situation in which the interest of the GROUP and the personal interest of any member of the Board of Directors, executives, EMPLOYEES and/or professionals, or the interest of any person related to him/her, directly or indirectly collide.

-EMPLOYEES: All persons working in the GROUP, including salaried employees of the GROUP, members of the Board of Directors, executives, temporary workers, and those who provide their services through temporary employment agencies (ETT in its Spanish acronym).

-CIVIL SERVANTS: Any person holding a legislative, administrative or judicial office, or any person exercising a public function, including for a public body, or for



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1

a public enterprise, or any official or agent of a national or international public organisation.

-GROUP: The Bluesun Group understood as each of the companies that are part of the Bluesun Group and all of them as a whole.

-SUPPLIER: Natural or legal persons, who carry out their work or provide their services on behalf of, by order of or for the benefit of the GROUP, including carriers, agents, commission agents, representatives or any other intermediaries, external advisers, or natural or legal persons contracted by the GROUP for the delivery of goods or provision of services.

-POLICY(IES): Documents approved by the GROUP that develop certain rules of a specific nature and which must be complied with by all members of the Governing Body, executives, EMPLOYEES and professionals.

-PROCEDURE(S): Steps to be taken in order to implement the provisions of the GROUP's POLICIES and applicable legislation.

-GIFTS and LIBERALITIES: Tangible or intangible goods that are promised, offered, made available, delivered, solicited and/or accepted, directly or through a third party. These include gifts and prizes, cash, loans, grants, donations, subsidies, payments or waivers, bonuses, benefits, guarantees, tokens of considerable value, travel, hospitality, holidays and leisure activities, personal favours, etc.

-ACTIVE BRIBERY: The offering or granting (directly or indirectly) of an economic ADVANTAGE to a third party, in exchange for a commercial or economic benefit for a specific Company or for the GROUP.

-PASSIVE BRIBERY: The acceptance or receipt of a financial ADVANTAGE from a third party in exchange for an action on their part (of the person accepting or receiving the financial ADVANTAGE) that implies a commercial or economic benefit for that third party.

-OBLIGEE(S): EMPLOYEES and persons linked to the GROUP.

-ADVANTAGE: A favour that is promised, offered, made available, given, solicited and/or accepted, directly or through a third party, to induce, maintain and/or reward IMPROPER or unlawful CONDUCT in the context of a bribe. It includes anything of value, such as money, discounts, use of material, facilities or equipment, entertainment, drinks, meals, transport, accommodation, inside information, services, reputation, contributions or promises, irrespective of **(i)** minimum amounts or thresholds, and **(ii)** whether the ADVANTAGE is given or received directly, indirectly or for or through a third party (e.g. through advisers, family members or intermediaries). Other ADVANTAGES include concessions or modifications to contractual terms, preferential treatment, the provision of confidential information and the performance of activities specific to the position.

4. POLICIES INCLUDED IN THE ANTI-CORRUPTION POLICY

4.1.-POLICY on EXPENSES, GIFTS and LIBERALITIES



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1

a.-Concept: GIFTS are tangible or intangible goods that are promised, offered, made available, given, requested and/or accepted, directly or through a third party.

Included in the concept are, inter alia:

- cash deliveries;
- loans, donations;
- subsidies;
- gifts and prizes;
- payments or remissions;
- premiums, benefits, guarantees, samples of considerable value;
- travel, hospitality, holidays and leisure activities;
- personal favours.

b.-Delivery of GIFTS and LIBERALITIES:

-Gifts which are not allowed: EMPLOYEES of the GROUP may not offer, promise or deliver GIFTS, handouts, personal benefits, economic compensation or any other liberality or ADVANTAGE to a third party, outside the cases foreseen in the internal regulations, and must consult the Head of Human Resources or the Compliance Officer with regard any doubtful case, and the latter must resolve it in a reasoned manner.

It is absolutely forbidden to market, resell or make improper use, obtaining economic or any other type of benefit, from the goods, products and services delivered to EMPLOYEES as a social benefit, said practice being susceptible to being sanctioned

In the specific case of civil servants and state sector workers, whether nationals or foreigners, leaders of political parties, public officials or candidates for such positions, it is absolutely forbidden to make any kind of offer, promise or delivery of GIFTS, handouts, personal benefits, economic compensation or LIBERALITIES.

-Gifts which are allowed: It is permitted to offer GIFTS of little value which, in accordance with business practice, have the status of GROUP *merchandising* because **(i)** they incorporate its distinctive signs and **(ii)** they have a commercial, promotional or symbolic aspect.

GIFTS may be given, provided they are reasonable and in accordance with local laws and customs, and are authorised in writing by email, by the line manager, by the head of department and with the knowledge of the Compliance Officer. In cases where the value exceeds €100, the authorisation of the Compliance Officer will also be required.

The obligation to inform the hierarchical superior and/or the Compliance Officer shall be deemed to be fulfilled by submitting the corresponding form attached as **ANNEX I** to the POLICY.

The Compliance Officer and the Director of the Department in question shall draw up and keep up to date a register of all GIFTS that have been authorised by them and reported by the GROUP's EMPLOYEES.



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1

c.-Acceptance of GIFTS and LIBERALITIES

The GROUP allows the acceptance of promotional GIFTS or complimentary gifts which are valued at less than €30. In the event that they exceed this amount, they will be sent to the Human Resources Department for subsequent drawing of lots among all the EMPLOYEES of the GROUP. The EMPLOYEE, in any case, whatever the amount, must fill in the form attached as **ANNEX II** of the POLICY and send it to the Head of the Human Resources Department.

The Human Resources department may assess whether the GIFT is symbolic or promotional, not to be included in the draw and give it to the EMPLOYEE.

The Human Resources Department will expressly record the receipt, as well as the conditions of the draw to be held among the EMPLOYEES of the GROUP for the distribution of the GIFTS given.

It is strictly forbidden to participate in any act that could be interpreted as an attempt to obtain or receive, directly or indirectly, an ADVANTAGE or return for the benefit of the GROUP. For example, participating in an event in Montmeló, an all expenses paid weekend event, etc... Participating in such events would compromise the image of the GROUP and infringe the Code of Ethics and the POLICY and is strictly forbidden.

It is expressly forbidden to provide the personal address or any other address which is different from that of the GROUP to SUPPLIERS/CUSTOMERS for the receipt of GIFTS.

4.2.-GIFTS and forbidden benefits

The offer and/or acceptance of GIFTS and benefits, for example, in the form of hospitality is prohibited when:

- They are intended as a bribe or are intended to influence the recipient to take decisions that compromise his or her impartiality and judgement.
- They are given in the context of, or immediately after, a public or private procurement or tendering process in which the GROUP has been participating.

4.3.- Charitable donations and sponsorships

-General rule. The GROUP may grant financial aid and sponsor causes for legitimate purposes, including charitable projects, sporting and cultural events, etc.

-PROCEDURE. The granting of financial aid and sponsorships regulated in this section must be approved by the Human Resources Department, which, in addition to clarifying any doubts in this regard, shall inform the Compliance Officer.



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1

In order to avoid a possible CONFLICT OF INTEREST in the making of donations, the following shall remain stipulated:

- On a regular basis, the GROUP carries out different solidarity campaigns (food, toys, etc.) for the NGOs Caritas or La Nau, involving the GROUP's EMPLOYEES. Each EMPLOYEE voluntarily donates individually, for example, food, clothes, toys, etc., which he/she brings to the GROUP so that the NGOs can come and collect them. The GROUP contacts the NGOs when it has the donations and manages their collection without making a profit.
- Product donations will only be made to the NGOs La Nau or Caritas, as they are considered to be NGOs which need a lot of help. No donations will be made to public or private centres such as schools, associations, etc. Any exceptions will be approved by the Human Resources Department and the Compliance Officer.

Any product donation that does not follow the PROCEDURE needs to be reported to and approved by the Head of the Human Resources Department who will authorise it and establish the process to be followed.

4.4.- GIFTS/product donations to EMPLOYEES

General rule. The GROUP, in accordance with its activity, may donate products manufactured by the GROUP to its EMPLOYEES. There is an established process for the donation, and **prior authorisation** is required from the Head of the Human Resources Department.

PROCEDURE

The Human Resources department should be made aware of any products given to EMPLOYEES to ensure fairness in the distribution of these products.

The products leaving the GROUP's facilities must be authorised by means of the sample departure form (**RH-FO-0005**). The authorisation must be completed by the area manager responsible for the product/sample. It can never be approved by a colleague from the same area or from another area.

4.5.-Donations to political parties and trade unions

Donations to political parties and trade unions are understood to be donations in cash or in kind (such as the provision of facilities, products or services) that are made with the intention of supporting political parties, candidates or political initiatives.



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1

It is strictly forbidden to make any kind of donation, directly or indirectly, to political parties or trade unions in the name of the GROUP or which could be inferred to be made for the benefit or on behalf of the GROUP.

4.6.-Relationship with public administrations

The GROUP strictly prohibits all other EMPLOYEES of the GROUP from dealing with representatives of the Public Administrations, whether national or foreign, on behalf of the GROUP, as well as negotiating with them, without the express prior authorisation of the Regulatory Compliance Committee. The list of positions authorised to deal and/or negotiate with public administrations, both national and international, is reproduced below:

- CEO
- Financial Director
- R&D Director
- Operations Director
- Supply Chain Director
- Head of Customs (logistics)
- HR Director
- Purchasing Director

5. NON-COMPLIANCE

5.1.-Communication of doubts and incidents

EMPLOYEES, SUPPLIERS and CUSTOMERS shall be obliged to report any breach of the POLICY through the channels provided by the GROUP:

complaints channel: <https://bluesun.integrityline.com/frontpage>

Compliance Officer compliance@bluesun.cb.com

If the complaint is against the Compliance Office, send an email to the Head of Human Resources at sonia.fonteboa@bluesun.cb.com

If EMPLOYEES, SUPPLIERS or CUSTOMERS are in any doubt as to whether or not conduct may infringe the POLICY, they shall consult the Compliance Officer by email (compliance@bluesun.cb.com).



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1

The confidentiality of the consultations, the complaint and the complainant's data is guaranteed.

5.2.-Sanctions system

Failure to comply with the provisions contained in the POLICY is classified as a very serious offence and may result in disciplinary action being taken by the Human Resources Department against anyone who fails to comply.

The GROUP shall apply the corresponding sanctions system, in accordance with the seriousness of the non-compliance and within the applicable legal framework.

The Compliance Officer shall coordinate with the Human Resources Department those actions to be taken in relation to the EMPLOYEES of the GROUP, respecting in all cases the principle of proportionality, and preserving the right of defence of the affected party, who may give a reason for what has occurred.

5.3.-Monitoring

The Compliance Officer and the Head of Human Resources shall keep an up-to-date record of the non-compliances that come to their attention and the actions taken in response to them.

If it is detected that a breach of the POLICY has occurred due to a defect in the PROCEDURES or controls implemented by the GROUP, it shall be reported to the Regulatory Compliance Committee so that it can be reviewed and updated in order to prevent future breaches.

6. DISSEMINATION AND TRAINING

6.1.-Dissemination

The Human Resources Department shall disseminate the POLICY to the EMPLOYEES of the GROUP, through the internal communication system. It shall also be shared and commented on with newly hired EMPLOYEES together with the Onboarding Manual, and the rest of the internal rules of the GROUP.

With regard to SUPPLIERS and CUSTOMERS of the GROUP, whoever contracts with them shall ensure and document that they are aware of both the GROUP's Code of Ethics and the POLICY, being aligned with and respecting the content of both texts.

The Regulatory Compliance Committee shall ensure that the GROUP's SUPPLIERS and CUSTOMERS have access to both the Code of Ethics and the POLICY, promoting the necessary measures for easy access, and offering answers to any questions that the GROUP's EMPLOYEES, managers,



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1

executives or its SUPPLIERS and CUSTOMERS may raise with respect to its content and scope.

6.2.-Training

The GROUP wants all its EMPLOYEES to internalise the POLICY of zero tolerance to crime, and therefore the corresponding training sessions will be carried out.

The Human Resources Department, directly or through the collaboration of external entities, shall promote recurrent training among the EMPLOYEES of the GROUP, making sure that all EMPLOYEES attend and take advantage of the appropriate training, by signing the attendance sheet and carrying out the corresponding evaluations.

Any substantial reform of the POLICY shall be notified and duly explained to all EMPLOYEES, regardless of the fact that the latest version of the POLICY is available at all times on the GROUP's Intranet.

7. INTERNAL AUDITS: REVIEWS AND VERIFICATION OF COMPLIANCE

The POLICY will be reviewed and amended from time to time to ensure that it is fully in line with current regulations and international anti-corruption and compliance standards.

In this regard, unless subject to complaint, the Regulatory Compliance Committee shall review the POLICY annually, unless there is a significant legal, organisational or any other change that justifies its prior adaptation and/or updating.

Compliance with the provisions of the PROCEDURES described above will be periodically verified by means of an internal audit.

8. ENTRY INTO FORCE AND EFFECTIVENESS

The POLICY is applicable after its approval by Management, on the date indicated in the following section of the POLICY, and is mandatory in its target and territorial areas from that moment onwards.

Prepared by:	Reviewed by:	Approved by:	Entry into force
---------------------	---------------------	---------------------	-------------------------



ANTI-CORRUPTION POLICY	Reference	CN-NO-0004
	Version	1

Compliance Officer	HR	Management	21-10-2022
--------------------	----	------------	------------

Version:	Date:	Pages:	Reason:	Creator: