

ANTI-BRIBERY POLICY

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POLICY STATEMENT

SASMAT RETAIL S.L. (hereinafter SASMAT RETAIL), on representation of its firm PDPAOLA, recognizes that bribery in all its forms is unacceptable and can undermine the integrity of its business. SASMAT RETAIL is committed to prevent bribery in all its forms and to ensure that the Company operates with integrity and complies with all applicable laws and regulations.

SCOPE OF APPLICATION

This policy applies to SASMAT RETAIL. The Company also expects its suppliers and business partners to respect these provisions and encourages them to adopt similar policies in their own business.

RISK MANAGEMENT

SASMAT RETAIL will have systems in place to manage bribery risk in their organization. The systems shall include:

- Identification and monitoring of those parts of their business that pose high risks of participation in bribery.
- Training of relevant managers and employees on policies and procedures.
- Recording of relevant gifts, hospitality and travel expenses to and from third parties.
- Grievance mechanism for employees or stakeholders to raise concerns.
- Investigation of any incidences of suspected bribery within their organization.
- Sanctions for bribery and attempted bribery.

PRINCIPLES THAT GOVERN THE POLICY

PROHIBITION OF BRIBERY

SASMAT RETAIL prohibits bribery, in all its forms, in all business practices and transactions that are carried out by themselves and by agents acting on their behalf. No employee of the Company or agent acting on its behalf shall request, offer, give, accept or receive, directly or indirectly, any payment, favor, gift, hospitality, expense or promise that may compromise the principles of fair competition or constitute an attempt to obtain or retain business for or with, or direct business to, any person; to influence the course of the business or governmental decision-making process.

GIFTS

SASMAT RETAIL recognizes that giving and receiving gifts is a common business practice, but gifts must be reasonable in value and frequency and not influence or appear to influence business decisions. SASMAT RETAIL employees and agents acting on its behalf may offer, give, accept or receive gifts that are appropriate and symbolic, understood as those that do not exceed €150. The sum of all gifts received by the same person must not exceed €150 per year for each third party.

SASMAT RETAIL employees and agents acting on its behalf are prohibited from offering, giving, accepting or receiving gifts from any public official¹, except to the extent permitted by applicable laws and regulations. Gifts in cash are expressly prohibited.

HOSPITALITY AND TRAVEL EXPENSES

SASMAT RETAIL allows payment of reasonable hospitality and travel expenses incurred in the course of business, all expenses must be properly recorded and comply with applicable laws and regulations. SASMAT RETAIL prohibits the payment of hospitality or travel expenses to any person or entity not directly involved in the business transaction.

FACILITATION PAYMENTS

SASMAT RETAIL is committed to prohibit facilitation payments. Where facilitation payments are permitted under applicable law, SASMAT RETAIL will take appropriate measures to eliminate all facilitation payments or to reduce the amount and frequency of facilitation payments over time, ensure that facilitation payments are limited in nature and scope, and implement controls to track, monitor and fully justify any facilitation payments made by them or on their behalf. any facilitation payments made by them or on their behalf.

POLITICAL CONTRIBUTIONS, SPONSORSHIPS AND CHARITABLE DONATIONS

SASMAT RETAIL will not make any political contributions that are intended to influence business decisions.

SASMAT RETAIL will allow sponsorship activities and charitable donations that are made in good faith and aligned with the Company's values and purposes.

Any such contributions or donation must be recorded and comply with all applicable laws and regulations.

COMMUNICATION AND IMPLEMENTATION

The Anti-bribery Policy will be made available to all personnel, business partners and other SASMAT RETAIL stakeholders and the necessary actions will be conducted for its adequate communication and training to ensure its understanding and implementation throughout the Company.

UPDATE AND REVIEW

SASMAT RETAIL S.L. recognizes that Anti-bribery Policy must be continually reviewed and updated to ensure it remains relevant and effective. Therefore, the Company will regularly review and update its anti-bribery policy and practices to ensure that they reflect the latest transparency and anti-corruption trends, legislation, and best practices.

¹ Refers to any person who performs a public function or provides a public service, i.e., any person holding a legislative, administrative or judicial office, whether appointed or elected; exercising a public function, including for a public agency or public enterprise; and any official or agent of a public international organization. Source: OECD, OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (1997) www.oecd.org/corruption/oecdantibriberyconvention.htm

WHISTLE BLOWING CHANNEL

SASMAT RETAIL provides its suppliers, third parties and its employees with the following means to carry out communications under this Policy, either containing non-compliance allegations or consultations related to its interpretation or application.

e-mail: Ethics@pdpaola.com

Address: Plaza Emili Mira 4, 08022, Barcelona (SPAIN)