

### 1. Introduction

The purpose of this document is to define the aspects to consider for the:

- a) Acceptance of gifts, courtesies, donations, invitations, etc. of any nature, from third parties (suppliers, clients, etc.) by any member of INCATUK.
- b) Delivery of gifts, courtesies, invitations of any kind to third parties by any member of INCATUK.
- c) Regulation of the acceptance of donations and sponsorships by INCATUK.

### 2. Policy on the acceptance of gifts

In general terms **no employee, member of INCATUK or director can request or accept any kind of payment, gift, courtesy, fee or retribution** from any third party with which the Company may have a professional relationship – clients, suppliers, etc.- regardless of whether it is an entity or an individual. This regulation is applicable in general to all employees but especially to management positions of INCATUK, regardless of their area of activity or hierarchic level.

Within this **general prohibition**, it is specially included the reception of **any gift consisting on money in cash** as well as any gift card, cheque or equivalent for the purchase of goods or services at any store.

Specifically, INCATUK does not allow the use of gifts or courtesies of any kind:

- i. To influence in commercial relations either with clients or suppliers leading to an advantage, difference in treatment, business expectation, capacity to influence or obligation (direct or indirect) to contract with them.
- ii. To affect in any manner the professional activity of the member of INCATUK to fail to develop duties independently and objectively in the most favourable way for the interests of the company where the individual provides services.
- iii. Contrary to any legislation, regulation and/or standards either external and general or internal and of INCATUK.

However, there are **exceptions** regarding the prohibition to receive gifts, accepting **the possibility of receiving gifts insofar as they are within reasonable terms and their value is not considered high or excessive**, as provided for below and in any case always within a maximum limit of 200 euros.

Among the **admissible gifts** we find:

- Normal courtesies of a symbolic and promotional nature of little economic value such as

for example pens, agendas, notebooks, etc.

- Invitations to conferences, courses, meals, professional meetings insofar as they do not exceed the limits considered reasonable in social uses according to the hierarchical level of the employee or director receiving the invitation.

### 3. Action guidelines in case of reception or delivery of gifts

There are action guidelines which have to be followed in case any third party offers or delivers any kind of gift, courtesy, invitation, etc. in breach of the policy defined by INCATUK or when there are doubts on its fulfilment by the employee, member of the organization or director with respect to the reception and/or delivery of any type of courtesy.

These mandatory guidelines are as follows:

- a. Any gift, courtesy, compensation, advantage, opportunity received from any third party and which breaches this policy shall be rejected only with the specific exceptions defined for the reception of gifts. Likewise, the delivery of any gift, offer, advantage etc. to third parties breaching the policy of INCATUK is also forbidden.
- b. In case of receiving a gift that does not meet the policy, such third party shall be expressly and immediately **notified** that it is not possible to accept the gift, courtesy, invitation, etc. pursuant to the policy provided for by INCATUK. In this case, the gift received shall be expressly returned.
- c. The immediate superior shall be immediately informed of any gift offered or received which does not comply with the limitations of this policy.
- d. As an exception, gifts may be accepted in the name of INCATUK when there are circumstances justifying this acceptance such as:
  - The objective difficulty for its return,
  - Its institutional, symbolic or formal nature.
- e. Any problem, incident or doubt on its interpretation arising with respect to the execution and compliance with this policy, **shall be notified to the Compliance Officer**, by email addressed to [compliance@incatuk.com](mailto:compliance@incatuk.com). This channel can also be used to make any type of **question or proposal for improvements**.
- f. The breach of this *Policy on the acceptance and delivery of gifts* will be considered as an infringement of the mandatory rules of the Company and therefore it will be included in the scope of Group's disciplinary system.

This *Policy on the acceptance and delivery of gifts of INCATUK* has been included and approved in the version of the Compliance and Anti-bribery Management System and approved by the Board of Directors on 9<sup>th</sup> January 2020 and will be in force unless decision or notification on the contrary or of any amendment or derogation.

#### 4. Policy on donations and sponsorships

In general, all donations to public or private entities are forbidden regardless of the nature of the entity.

Likewise, all sponsorships are forbidden other than those specific collaborations with renowned institutions in which the company may contribute with works within the scope of action of INCATUK insofar as they are for non-profit purposes of any third party always with the express authorization of the General Management.