

A woman with long dark hair, wearing round glasses and a green button-down shirt, is looking at a laptop screen. The background is dark and out of focus.

**konecta**

# **Policy on the prevention of corruption, bribery and money laundering**

**Corporate Policies 2025**

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01

# Purpose

The purpose of this Policy for the Prevention of Corruption, Bribery, and Money Laundering (hereinafter, the “Policy”), which forms part of the Compliance Framework Policy, is to establish and disseminate the basic and general rules of Konecta, a multinational group of companies specialising in the provision of digital customer management services and solutions, (hereinafter, Konecta, the Company, or the Firm) to prevent corrupt business practices and money laundering, in order to contribute to business transparency and improve the company’s competitiveness in favour of fair competition.

As a signatory to the United Nations Global Compact, which the company joined in 2004, Konecta is committed to Principle No. 10, which advocates the fight against corruption in all its forms. Likewise, in order to contribute to the agenda set by the United Nations for sustainable development, Konecta has adopted the Sustainable Development Goals within the framework of the 2030 Agenda.



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# Scope of application

This Policy falls within the scope of the Compliance Framework Policy and applies to all Konecta entities, backed by the company's senior management.

Consequently, its content must be observed by all Konecta employees, regardless of their position or role within the organisation or their geographical location.

Notwithstanding the foregoing, its scope of application may be extended, when necessary and possible due to the nature of the relationship, to all individuals and/or legal entities linked to Konecta on a business or professional basis, through a relationship other than employment: suppliers, contractors and workers in the supply chain, and business partners.

Given that many of Konecta's companies have their registered office outside the European Union, the internal regulations will be adapted to the regulations of each State where necessary, respecting and ensuring the basic principles set out herein.



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# General principles of action

Konecta maintains a zero-tolerance policy towards any type of corruption, bribery, fraud, embezzlement, and other undue benefits, whether involving public officials or private individuals. This principle is absolute and prevails over any potential benefit to the company or its stakeholders if it derives from a transaction that is irregular, illegal, or contrary to the law or the Code of Ethics.

Aware that each of the countries in which the Group operates has a different social context and different needs, this Policy for the Prevention of Corruption, Bribery and Money Laundering is articulated through plans and actions related to the principles set forth herein, adapted to the reality of each of its local operations, taking into account the social appropriateness of the conduct and in accordance with the laws of the country.

There are certain principles, which, without being *numerus clausus*, constitute an important starting point that Konecta has adopted to ensure that, through its business activities, corruption is adequately prevented, thus contributing directly to transparency and respect for fair competition, generating value:

- Compliance with the principles of good corporate governance.
- Implementation of a Code of Ethics within the company.
- Implementation of a regulatory compliance program.
- Implementation of information channels -whistleblowing channel- to report possible breaches of the company's internal rules and/or legal regulations.
- Public information on contracts with the public sector and information on activities subsidised with public aid.
- Public information on corporate policies.
- Avoidance of favoritism and corruption in the private sector.
- Avoidance of corruption practices by foreign officials in international transactions.
- Compliance with tax obligations.

## **Prohibited corrupt practices**

### **Corruption of public officials and private individuals**

It is prohibited to give, promise, or offer any kind of payment, commission, gift, or reward to any authorities, public officials, or employees or managers of public companies or organisations, whether directly to them or indirectly through persons or companies linked to or acting on their behalf, whether the recipient is the public official or employee themselves or another person designated by them.

This prohibition extends to any employees, executives, or administrators of other companies or entities, whether directly or indirectly, with the aim of favouring Konecta over its competitors by breaching their obligations in the contracting of products, services, or the sale of goods.

Such deliveries, promises, or offers are prohibited whether they are made directly by a Konecta company or indirectly through partners, collaborators, agents, intermediaries, brokers, advisors, or any other intermediaries.

Unless, due to their frequency, characteristics, or circumstances, they could be interpreted by an objective observer as being intended to influence the impartial judgement of the recipient, the following situations are not included in this prohibition, provided that they comply with the established guidelines on this matter:

- Advertising items of little value.
- Normal invitations that do not exceed the limits considered reasonable in customary, social, and courtesy practices.
- Occasional gifts for specific and exceptional reasons (such as Christmas gifts), provided that they are not in cash and are within modest and reasonable limits.
- Invitations to sporting or cultural events sponsored by Konecta.

Persons subject to the Code must reject and report to the Compliance Committee any request by a third party for payments, commissions, gifts, or remuneration of the type mentioned in the first paragraph.

### **Agents, intermediaries, and advisors**

The use of agents, intermediaries, or advisors in transactions or contracts in which a public administration, public body, or public company is involved in any way shall require the adoption of the following measures:

- Whenever possible, entities of recognised prestige in the market or sector in question shall be used as agents, intermediaries, or advisors, and, if feasible, leading companies, especially when the remuneration of the agent, intermediary or advisor is linked to the success of the transaction or contract.
- Due diligence mechanisms shall be implemented to try to get to know, as far as is reasonable, the persons involved and their collaborators, so that the most suitable ones can be chosen, reasonably ensuring that they are trustworthy and do not, as a result, carry out activities that may involve risks, economic damage or compromise the reputation and good image of Konecta.

### **3.2. Prevention of money laundering**

This is Konecta's approach: to ensure the effectiveness of the security measures implemented, guided by the following principles:

- Company management must be aware of the risks of money laundering and terrorist financing and ensure that the necessary measures are taken to effectively mitigate these risks.
- Communication between the different departments of Konecta must be constant in order to detect any behaviour that may pose a risk, with the aim of establishing the necessary measures to mitigate it.
- Prevention protocols must be established in accordance with the principle of universality.
- The procedures implemented will be fully adapted to Konecta's business, seeking to know the origin of the funds and the consistency of the transaction carried out, and will be reviewed periodically.

Specifically, employees must ensure that, in the course of their activities, they comply with policies and procedures aimed at preventing and controlling money laundering and terrorist financing, taking into account the following:

- Ensure that customers linked to the company meet quality and character requirements such as there is always recognised moral integrity and lawful and transparent activity. The financial capacity of customers must be consistent with their activity and with the transactions or operations they carry out at the entity.
- When information about the suspicious activity of a customer or supplier becomes known and it is considered that the business relationship between them and the company should not be extended, immediate notice must be given to superiors in order to unify criteria, prevent unfavourable repercussions, and send the relevant reports to the competent authority.
- Ensure compliance with regulations to prevent and control conduct related to this phenomenon, avoiding risks in the company's operations.

Employees must always prioritise ethical principles over commercial goals.

### Controls

- Ethical business relationships: the company prioritises business relationships with partners and entities that demonstrate integrity, good reputation, and a strong commitment to social, environmental, and governance criteria.
- Accurate accounting records: the company's operations, transactions, and actions must be accurately and appropriately reflected in the accounting books and records.
- Conflicts of interest: Special attention will be paid to situations that may give rise to conflicts of interest between staff, partners, and the company.
- Tax obligations: Illegal tax evasion practices and the use of opaque structures for tax purposes will be avoided.

### Training and collaboration:

- Training: Training and awareness programs will be offered with a special emphasis on those roles most exposed, to ensure knowledge and application of this Policy.
- Active collaboration: the company will cooperate in good faith with internal and external audits related to this matter.

These principles of action respond to the impacts, risks and opportunities (IROs) arising from the applicable material issues: compliance and corporate ethics, supplier management, communication and transparency with stakeholders.

Both employees and any third party who suspects the existence of any potential breach related to this Policy or the Code of Ethics may submit their information, questions, or concerns on this matter confidentially and without fear of reprisals through the Information Channels available on the corporate website at the following URL: <https://Konecta.integrityline.com>, depending on the nature of the situation, in accordance with procedure PG COR 26 Information Channels, available in the same space, which specifies the different channels available and the nature of the communication that can be made through them.

This channel is available 24 hours a day, 7 days a week. No retaliation will be tolerated against anyone who, in good faith, reports facts that could constitute a breach of this

Policy, and the guarantees and protections established by applicable regulations and legislation will apply to whistleblowers.

Breaches of this policy will be subject to the corresponding disciplinary measures in accordance with internal rules and procedures, without prejudice to any administrative or criminal penalties that may also result and be imposed by the competent authority.



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# Updating and revision

The Policy on Prevention of Corruption, Bribery, and Money Laundering will be reviewed periodically or when necessary to adjust it to changes in the business model, the approval of new regulations, or international best practices, ensuring its effectiveness and continued compliance.

NOTE: This Policy was reviewed and approved on December 16, 2025, by the highest governing body and replaces its previous version, with only this document being valid from the date of approval.

## Version Control

Version	Review date	Reviewed	Validated	Approved	Reason for change
2	22/06/2021	Compliance Organization & Procedure	Legal Affairs	Board of Directors	General Policy Review
3	19/12/2022	Compliance Organization & Procedure	Legal Affairs	Board of Directors	General Policy Review
4	12/16/2025	Compliance Organization & Procedure	Legal Affairs	Board of Directors	Alignment with legal requirements Alignment with the new format and branding