



# **Anti-Bribery & Corruption Policy**

QUINTAS GROUP

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## Version Control

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## 1. Purpose and Scope

1.1 Integrity is core to the Quintas Group's business. Any form of bribery or corruption is strictly prohibited, unethical, contrary to the Group's values and illegal. The Quintas Group operates a zero-tolerance approach to bribery and corruption.

1.2 This Anti-Bribery & Corruption Policy sets out the minimum standards and principles applicable across the Quintas Group to prevent, detect and address bribery and corruption. It applies to and is binding on all directors, officers, employees and any third parties acting for or on behalf of any Quintas Group entity to recognise issues, to avoid prohibited conduct, and to promptly seek guidance where they have questions.

1.3 This Policy applies to all Quintas Group entities and operations, irrespective of the country in which they are located or operate. Where local laws, regulations or codes impose stricter requirements than those set out in this Policy, such stricter requirements shall prevail. In relation to entities in which the Quintas Group does not have full control, the Group shall use reasonable efforts to promote compliance with the principles of this Policy.

1.4 Compliance with this Policy is mandatory. Failure to comply may result in disciplinary action, termination of contractual relationships and, where applicable, civil or criminal liability for both individuals and the relevant Quintas Group entity.

## 2. Legal and Regulatory Framework

2.1 This Policy is designed to ensure compliance with applicable anti-bribery and anti-corruption laws and regulations, including, without limitation:

- ✓ Spanish Criminal Code (including articles 286 bis, 288, 427 and 31 bis) relating to corruption and the criminal liability of legal persons;
- ✓ UK Bribery Act 2010;
- ✓ Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and applicable national implementing legislation; and
- ✓ internationally recognised anti-bribery standards and best practices, including OECD principles and ISO 37001 guidelines.

2.2 This Policy forms part of the Quintas Group's broader compliance and risk management framework and contributes to the prevention of criminal, civil and reputational risks arising from corrupt practices.

### 3. What is Bribery and Corruption?

3.1 Bribery includes offering, promising, giving, authorising, requesting or accepting any undue advantage, directly or indirectly, in order to induce or reward improper conduct or to obtain an improper advantage.

3.2 Bribery may involve cash or non-cash benefits, including gifts, hospitality or favours, and may occur through third parties, for whose actions the Quintas Group may be held liable.

3.3 Bribery and corruption may occur in both private and public sector interactions and may arise regardless of whether the improper advantage is ultimately obtained.

3.4 Bribes can therefore include, but are not limited to:

- ✓ cash or cash equivalent payments, whether by you or third parties such as agents, introducers or consultants;
- ✓ gifts and excessive entertainment, hospitality, travel or accommodation expenses (see the Guidance on Gifts and Hospitality, below);
- ✓ other 'favours', such as letting the children of customers attend work experience within the Quintas Group other than through standard HR procedures, or engaging a company owned by an employee of a customer, in each case expecting to receive some benefit in return; and
- ✓ the uncompensated use of Quintas Group services, facilities or property.

3.5 This Policy is designed to ensure compliance with applicable laws and ethical standards and must be considered in all business dealings, regardless of location or counterparty.

### 4. Prohibited Conduct

4.1 You are strictly prohibited from:

- ✓ offering, promising, giving or authorising, directly or indirectly (including through agents, contractors, sub-agents or sub-contractors), anything of value to or for the benefit of any person (whether in the private or public sector) in order to obtain any improper advantage for the Quintas Group, for yourself, or for your family, friends, associates or acquaintances;
- ✓ soliciting, accepting or receiving, whether for the Quintas Group's benefit, your own benefit or that of others, anything of value in return for providing any improper advantage or where acceptance would otherwise breach this Policy or applicable internal procedures;

- ✓ using illegal or improper means (including bribes, favours, kickbacks, secret commissions or other improper benefits) to influence the actions of others;
- ✓ acting as an intermediary for a third party in the solicitation, acceptance, payment or offer of a bribe or other improper benefit; or
- ✓ refunding, concealing or reimbursing a bribe or improper benefit provided by another person.

4.2 All persons subject to this Policy must exercise sound judgment and avoid any conduct that could reasonably be perceived as corrupt, improper or inconsistent with the highest ethical standards of the Quintas Group, even where such conduct may not be expressly prohibited by law.

## 5. Public Officials

5.1 Public Officials include:

- ✓ any officer, employee or representative of a government, whether national, federal or local, including employees of law enforcement or regulatory agencies;
- ✓ any individual in the legislative, administrative, military or judicial branches of government;
- ✓ any officer, employee or representative of a government-owned or government-controlled commercial enterprise (including state-owned enterprises, sovereign wealth funds and state-controlled utilities);
- ✓ any officer, employee or representative of a political party or any candidate for or holder of public office;
- ✓ employees and representatives of public international organisations (such as the United Nations, the World Bank or similar bodies);
- ✓ any member of a royal family; and
- ✓ any other person performing a public function.

5.2 Any interaction with Public Officials represents a high risk of bribery and corruption and is subject to heightened legal and regulatory scrutiny, including strict limitations or prohibitions on gifts, hospitality or other benefits.

5.3 Any payment, benefit, gift, hospitality or advantage offered to a Public Official carries a high risk of being considered improper or illegal.

As a result, the Quintas Group strictly prohibits the provision of any money, gift, hospitality or other benefit to Public Officials unless it is lawful, strictly necessary, proportionate, transparently recorded and expressly approved in accordance with applicable internal procedures.

5.4 If you are involved in any business dealings involving Public Officials, you should always act in line with this Policy. Any engagement of third parties who interact, or may

interact, with Public Officials on behalf of the Quintas Group must be subject to prior risk-based due diligence and approval by the Corporate Legal Department before the relationship is entered into.

5.5 The Quintas Group strictly prohibits the direct or indirect provision of money, gifts or anything else of value to any domestic or foreign Public Official for the purpose of influencing, improperly inducing or rewarding the performance of their official or commercial functions, or where the provider knows or should reasonably suspect that such provision would be improper.

This prohibition includes, without limitation:

- ✓ influencing a Public Official to grant, expedite or improperly process a licence, permit or approval required for any Quintas Group project;
- ✓ paying a Public Official to obtain confidential or non-public information to which the Quintas Group is not lawfully entitled; or
- ✓ influencing a Public Official to lobby, intervene or otherwise act in favour of the Quintas Group in relation to legislation, regulation or policy.

## 6. Facilitation Payments

6.1 So-called “facilitation payments” are unofficial payments demanded by Public Officials to secure or expedite routine governmental actions. Such payments are illegal in many jurisdictions and create significant legal and reputational risks.

6.2 The Quintas Group strictly prohibits facilitation payments, regardless of local custom, practice or perceived commercial pressure.

6.3 Exceptionally, where an individual’s personal health, safety or liberty is subject to an immediate and genuine threat, such individual may make a facilitation payment solely to remove themselves from that situation.

6.4 In such circumstances, personal safety shall take precedence, and the payment may be made only to the extent strictly necessary.

Any such payment must be reported immediately to Corporate Legal Department and accurately and transparently recorded in the books and records of the Quintas Group entity concerned.

6.5 For the avoidance of doubt, commercial pressure, project delays, financial loss or business inconvenience shall never justify a facilitation payment.

## **7. Gifts, Hospitality, Donations and Sponsorships**

7.1 Gifts, hospitality, donations and sponsorships may only be offered, given or accepted where they are lawful, reasonable, transparent, proportionate, and cannot reasonably be perceived as intended to improperly influence any business or official decision.

7.2 The following are strictly prohibited:

- ✓ any gift, hospitality, donation or sponsorship that has or may reasonably be perceived as having a material influence on a business decision;
- ✓ any gift or hospitality that creates or may create a conflict of interest;
- ✓ any gift or hospitality that is illegal or prohibited by the recipient's organisation or policies;
- ✓ any gift or benefit in cash or cash equivalent form (including gift cards, vouchers, loans, shares or similar instruments);
- ✓ anything offered as a quid pro quo;
- ✓ any inappropriate, indecent or reputationally damaging hospitality; and
- ✓ any donation or sponsorship linked, directly or indirectly, to obtaining or retaining business or to influencing public or regulatory decisions.

7.3 All gifts, hospitality, donations and sponsorships must be transparently recorded in accordance with applicable internal controls. Prior approval may be required depending on the nature, value and recipient of the benefit.

7.4 If there is any doubt as to the appropriateness of a gift, hospitality, donation or sponsorship, prior guidance must be sought from Quintas Group's at [compliance@quintasenergy.com](mailto:compliance@quintasenergy.com) before proceeding.

## **8. Third Parties and Due Diligence**

8.1 Anti-bribery and anti-corruption laws may impose civil and criminal liability on the Quintas Group for corrupt acts committed directly or indirectly by third parties acting on its behalf.

8.2 The Quintas Group may be held liable even where no employee or director has authorised or had actual knowledge of the corrupt conduct.

8.3 Accordingly, a risk-based approach shall be applied when selecting, engaging and managing third parties. Prior to engagement, relevant third parties must be subject to appropriate due diligence proportionate to the level of bribery and corruption risk identified.

8.4 Enhanced due diligence and prior approval by the Corporate Legal Department at Quintas Group is mandatory for higher-risk third parties, including, without limitation:

- ✓ intermediaries, agents, introducers or consultants engaged to generate or secure business;
- ✓ third parties interacting with Public Officials on behalf of the Quintas Group;
- ✓ third parties remunerated based on success, commission or contingency; and
- ✓ third parties operating in jurisdictions or sectors identified as high risk.

8.5 Contracts with relevant third parties must include appropriate anti-bribery and anti-corruption clauses, including rights to audit, suspend or terminate the relationship in the event of breach of applicable anti-corruption obligations.

## 9. Reporting, Whistleblowing and Non-Retaliation

9.1 Any person subject to this Policy who has questions, concerns or becomes aware of any actual or suspected breach of this Policy must promptly report such concerns through the Quintas Group reporting channels.

9.2 Reports may be made confidentially and, where permitted by applicable law, anonymously, through the Quintas Group whistleblowing channel, which is accessible to employees and relevant third parties through Quintas website.

9.3 The Quintas Group strictly prohibits any form of retaliation against any individual who reports concerns or suspected breaches in good faith, even if such concerns are ultimately found to be unfounded.

9.4 Any act of retaliation shall itself constitute a serious breach of this Policy and may result in disciplinary or contractual measures.

9.5 All reports shall be assessed and investigated diligently, independently and confidentially, in accordance with applicable Quintas' Whistleblowing Policy.

## 10. Governance, Roles and Responsibilities

10.1 The ultimate responsibility for preventing bribery and corruption within the Quintas Group rests with the governing bodies of the relevant Group entities, which are responsible for approving this Policy and overseeing its effective implementation.

10.2 The Quintas Group's Corporate Legal Department shall be responsible for overseeing compliance with this Policy and shall be provided with appropriate authority, independence and resources to:

- ✓ oversee the implementation and effectiveness of this Policy;

- ✓ provide guidance and support on anti-bribery and anti-corruption matters;
- ✓ monitor compliance and identify areas of increased risk; and
- ✓ report significant breaches or deficiencies to senior management and, where appropriate, to the governing bodies.

10.3 Managers at all levels are responsible for promoting a culture of integrity, ensuring that this Policy is understood within their teams and addressing potential bribery and corruption risks arising from their activities.

10.4 All persons subject to this Policy are responsible for complying with its provisions and for participating in required training and awareness activities.

## 11. Training and Awareness

11.1 Mandatory anti-bribery and anti-corruption training shall be provided to all employees upon joining the Quintas Group and periodically thereafter.

11.2 Training shall be proportionate to the individual's role, responsibilities and exposure to bribery and corruption risks, with enhanced training provided for roles identified as higher risk.

11.3 Completion of training shall be documented and monitored as part of the Quintas Group's compliance framework.

## 12. Breaches and Disciplinary Measures

12.1 Any breach of this Policy may result in disciplinary action, up to and including dismissal, and may also give rise to civil or criminal liability.

12.2 Breaches by third parties may result in contractual remedies, including suspension or termination of the relationship, without prejudice to any other rights or remedies available to the Quintas Group.

12.3 Failure to prevent, detect or report bribery or corruption may expose the relevant Quintas Group entity and individuals involved to significant legal, financial and reputational consequences.

## **13. Review and Approval**

13.1 This Policy shall be reviewed periodically and updated as necessary to reflect changes in applicable laws, regulatory requirements, the Quintas Group’s activities or identified risks.

13.2 This Policy is approved by the appropriate governing body of the Quintas Group and applies from the date of approval.

13.3 The current version of this Policy shall be made available to all relevant stakeholders and communicated throughout the Quintas Group through the publication in its website.

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**QuintasGroup**  
MANAGING POWER

**SEVILLE**

**LONDON**

**MIAMI**

**ROME**

**BRISBANE**

**CORK**