



# **Anti- Corruption Guidelines**

# Table of contents

<b>1. What is the purpose of the Anti-Corruption Guidelines?</b>	<b>3</b>
<b>2. Corruption is prohibited worldwide</b>	<b>5</b>
<b>3. What are typical situations where corruption is likely to occur?</b>	<b>6</b>
Contracting external advisors and agents	6
Hidden commission charges, in particular kickback payments	8
Favoritism	9
Awarding state certificates	9
Using payments to accelerate state service processes [facilitation payments]	10
Shares in other companies	12
<b>4. Benefits granted to officials, holders of political office and business partners</b>	<b>14</b>
What is the definition of an official?	11
What is the definition of a holder of political office?	11
Why can granting benefits to officials and holders of political office be problematic?	17
<b>5. Sponsoring and donations</b>	<b>14</b>
<b>6. Violations of anti-corruption laws and their drastic consequences</b>	<b>16</b>
<b>7. Important principles and rules for the workplace</b>	<b>17</b>
<b>8. Effectively fighting corruption in SEAT Group <sup>1</sup></b>	<b>19</b>
Advice on individual cases	19
Training opportunities	19
Business Partner Due Diligence Process	20
<b>9. Whistleblower system</b>	<b>21</b>
<b>10. Contact information</b>	<b>22</b>
<b>11. Relevant Publications on Anti-Corruption</b>	<b>23</b>

<sup>1</sup> For the purposes of this document, SEAT Group shall mean all the following companies: SEAT, S.A.; SEAT CUPRA, S.A.; SEAT Metropolis Lab Barcelona, S.A.; Connected Mobility Ventures, S.A.; Respiro, S.L.; SEAT Portugal Unipessoal, LDA; and SEAT Center Arrábida-Automóveis, LDA.

# 1. What is the purpose of the Anti-Corruption Guidelines?

## WHAT DOES THE TERM "CORRUPTION" ACTUALLY MEAN?

Corruption is generally understood as the misuse of power entrusted in someone in a professional context for personal gain or for the benefit of a third party such as an employer.\*\*\*

Corruption involves a giver, who offers, promises or grants benefits, and a receiver, who demands, accepts the promise of or receives such benefits [see page 18]. These benefits are an incentive to do something during the normal course of business that is dishonest or illegal, or that constitutes a breach of trust. Such wrongdoings are usually called bribery offenses.

Corruption can occur with regard to contacts with officials and holders of political office as well as business partners.

Consequently, such practices are detrimental to fair competition and thus directly affects the market, the price formation and consumers, as well as, it seriously damages the corporate reputation.

Corruption – active or passive – is prohibited. Corruption not only harms our Company, but also affects every single employee.

It destroys the reputation of our Company and can lead to massive financial penalties. There is no place for corruption at SEAT. The purpose of this Guidelines\* is to raise awareness among all employees\*\* of the dangers of corruption and provide assistance on how to follow internal rules at the workplace.

This Guidelines is based on Organizational Instructions\*\* and rules applicable throughout the VW Group. Our **Code of Conduct** in particular sets out binding guidelines for all employees in day- to-day business and is the foundation for internal Group rules. Case studies describe situations where corruption can occur and advise on the best way to handle problematic situations.

\* This Guideline shall be considered for the purposes of information only. Legal references included herein do not exclude or substitute the fulfillment of legislation in force.

\*\*For better readability, only the masculine form is used in the following text. This form is explicitly understood as gender-neutral. It is used for editorial purposes only and is entirely without prejudice.

\*\*\*Definition given by International Transparency: [www.transparencia.org](http://www.transparencia.org)



# 2. Corruption is prohibited worldwide

Corruption: this includes, e.g., country-specific criminal laws; and / or specific anti-corruption legislation.

Benefits of any kind whatsoever intended to influence decisions in an inadmissible manner are prohibited worldwide. This applies in particular to benefits granted to officials and holders of political office. For example, granting any kind of undue advantage with the intention of buying the decision of a state authority is prohibited.

Although each country has its own anti-corruption legislation, this principle is respected worldwide and anchored in statutory regulations in almost every country. This global consensus underlines that corruption is not a trivial offense or even a necessity for conducting business relations. On the contrary, corruption is a very serious crime.

Honest business practice is always possible and imperative.

Furthermore, in many countries the practice of targeted benefits between business partners is a punishable offense. Under these laws, offering, requesting, promising or accepting the promise of, granting or accepting a benefit intended to unduly influence an individual's own behavior or that of a business partner is prohibited.

**Some of these laws apply worldwide and for all persons.** The U.S. **Foreign Corrupt Practices Act (FCPA)** punishes acts of bribery in the USA relating in particular to foreign officials. Even minor contacts such as phone calls or emails can be sufficient.

The **U.K. Bribery Act (UKBA)** also classes acts of bribery relating to both domestic and foreign officials as a criminal offense if there are links with the United Kingdom, regardless of where the crime occurred.

# 3. What are typical situations where corruption is likely to occur?

The following examples illustrate some situations where corruption may occur.

## Contracting external advisors and agents

Agents are sometimes required or used, particularly when conducting business abroad. These may be consultants, intermediaries or agents of the Spanish parent company or foreign subsidiary who are contracted to mediate, negotiate or conclude business transactions. Agents are often contracted because of their field knowledge and close contacts with ministries and / or other state authorities. Third parties contracted by SEAT must however **comply with local and international laws**.

Third parties may not perform any actions or encourage any actions that our own employees are prohibited from performing or encouraging.



### Mind the gap!

SEAT and its employees may be held liable for actions and violations of the law committed by advisors / agents. This may even include failing to exercise due diligence when selecting an advisor. Therefore, please make sure you know exactly who you are dealing with before you enter into a contract with an advisor / agent. In order to find out more about the relevant advisors / agents, please contact the Compliance Department (Business Partner Due Diligence Process).

### Example

As a project manager, you are planning a project in a new market. However, you are not sufficiently familiar with the business background in this country, particularly with regard to cultural specifics, administrative processes and other general conditions. You therefore decide to call on the services of an external project manager.

### Checklist for selecting external advisory and agents:

- Does SEAT have any in-house experts? (In that case, there is no need to contract an external advisor)
- Was the process used to select an external third party transparent and was this process documented?
- Does the contract include a detailed description of the services the advisor is required to provide and do these services have a legitimate purpose?
- Is it clear that the advisor's fee will only be paid if verifiable proof of the services rendered and a proper invoice are submitted?
- Is the fee proportionate to the services rendered?



## Important

1. Refuse any requests for cash payments
2. Inform the advisor about the Code of Conduct, as well as, of the document entitled “Volkswagen Group requirements regarding sustainability in its relationships with business partners (Code of Conduct for Business Partners)”, which forms the basis for cooperation
3. Ensure that the contracts are always concluded in writing. Before signing the contract, get it checked by our Legal Department and consider the possibility of incorporating a

contractual compliance clause. It is worth noting that within our Group it is forbidden for a sole person to conclude and sign an agreement or contract.

4. **Are there any reservations regarding the integrity of the third party?** Document your integrity check. Ask your Compliance Officer to conduct further checks (Business Partner Due Diligence).



<sup>1</sup>Criminal Division of the U.S. Department of Justice / Enforcement Division of the U.S. Securities and Exchange Commission, A Resource Guide to the U.S. Foreign Corrupt Practices Act, 2012, p. 22 f.

### **Cooperation should be avoided if any of the following “red flags”<sup>1</sup> are raised:**

- Excessive commissions to advisors or agents
- Contracts with advisors that include only vaguely described services
- Advisors who are normally in a different line of business than that for which they have been engaged
- Business partners related to or closely associated with foreign officials
- Business partners who became part of the transaction at the express request or insistence of a foreign official
- Business partners who are merely a shell company incorporated in an offshore jurisdiction
- Business partners requesting payments to offshore bank accounts

Other reasons for concern regarding integrity can also be found in the appendix to the internal policy for business partner due diligence.

#### **Example**

SEAT is participating in a tender for a major project. An intermediary comes forward and offers support. He claims that if an additional fee is paid, he will ensure that SEAT wins the tender. The intermediary offers to return a share of the fee to you (the kickback) if you agree to pay the fee and arrange for its payment.

## **Hidden commission charges, in particular kickback payments**

Hidden commission charges can favor bribes. These terms of payment are also referred to as kickbacks. A kickback payment occurs, for example, when a previously contracted advisor pays part of an excessive service fee to the employee’s account. Usually, the payment is not transparent.

### **What should you do?**

1. Decline the offer. The use of business relationships of the company for own benefit is prohibited
2. Inform your direct line manager and your Compliance Officer of the incident
3. Compare the tender conditions with the final terms for contract award, and check whether your refusal to pay a fee has a negative impact on how SEAT is assessed
4. End all business relations with this intermediary
5. Document the incident in your records



### **Mind the gap!**

Illegal advisory contracts are prohibited and are not tolerated in SEAT.

## Favoritism

Favoritism is often linked to corruption. This involves a person using their position of power to obtain an advantage for a family member or an acquaintance.

### Example

As an employee of SEAT Group, you are negotiating a large sales order from a business partner. One day the business partner's employee responsible for order management asks for a meeting. During the meeting he offers to arrange for the order to be placed with SEAT Group. However, in return he asks you to fix an apprenticeship/internship for his nephew without going through the regular application process.

### What should you do?

1. Decline the offer
2. Inform your direct line manager and contact your Compliance Officer for support
3. Document the incident in your records
4. Continue contract negotiations with a different employee or escalate the incident.

## Awarding state certificates

It shall be avoided to carry out corrupt practices within the administrative proceedings in which SEAT participates and, in particular, within procedures for the granting of authorizations or issuance of official approval certificates.

### Example

SEAT is planning to launch a new model in a foreign market. A precondition for this is certification by the relevant foreign authority. An official from the responsible authority visits the factory to conduct the test on the new vehicle type. The official draws attention to a number of alleged shortcomings and refuses to issue the certification / operating license. However, he indicates that the certification / operating license could be issued for a cash "fee" paid directly to him.

### What should you do?

1. Refuse to make any payment
2. Let the official know that payments are only made on receipt of a verifiable invoice
3. Note the name of the official
4. Document the incident in your records
5. Inform your direct line manager or escalate the incident with the SEAT Group local site manager and inform your local Compliance Officer and/or Group Chief Compliance Officer

<sup>1</sup>For further information, please consult the internal standard AG 15 on prevention of conflicts of interest.

## Using payments to accelerate state service processes (facilitation payments)

Facilitation payments (also called bribes) are relatively small amounts paid to officials in order to accelerate routine official procedures to which citizens are legally entitled. Bribes are a criminal offense in any countries and are therefore prohibited. SEAT Group expressly prohibits facilitation payments.

### Example

Urgently required production parts have been held up in customs clearance for quite some time. A customs official has informed you –an employee of SEAT Group – that the only way to avoid further delays is to give him a cash payment.

### What should you do in situations like this?

1. Reject all suggestions of this nature
2. Make clear that no cash payments will be made and that payments are only made to the authorities if an official receipt is issued
3. Ask for the official's name and insist on speaking to his superior
4. Leave your negotiating partner in no doubt that his proposal is a criminal offense and unacceptable for SEAT
5. Inform your direct line manager or escalate the incident with the SEAT Group local site manager
6. Immediately report all incidents to the responsible Compliance Officer and/or Chief Compliance and Integrity Officer
7. Document the incident in your records
8. Terminate all contact with the official / intermediary or terminate business relations with the intermediary

### Exception

⚠ If the specific situation poses a **threat to your health or your life** or if there is a direct threat to the health or life of any third party, payments to avert such a threat are expressly permitted. Should you experience such a situation, please contact Security Department as soon as possible once the situation has passed. Then inform your superior and the responsible Compliance Officer immediately, document and report the incident.

⚠ **Official fee catalogs** may set out accelerated procedures in exchange for payment of an additional fee (e.g. fast-track passport). These are legally permissible and may only be carried out in exchange for a valid invoice / receipt.

With reference to these official fees, the difference is that payment is made direct to the authority and not to the official concerned.

## Shares in other companies

Conflicts of interest exists when the interests of SEAT may be compromised by private interests of employees or affiliated persons, such as a spouse or similar relationship, relatives and those close to them<sup>1</sup>.

All employees shall notify the company their performance of complementary activities and/or holding of shares in other companies that may cause a conflict of interest with SEAT and the Volkswagen Group.

# 4. Benefits granted to officials, holders of political office and business partners

## What counts as a benefit?

- Regular social details, amenities, benefits gratuities, vouchers or gifts that are offered without any compensation
- Merchandising gifts
- Services rendering
- Cash payments, bank transfer or low-interest loans
- Invitations to sporting, cultural or other events
- Airline, train, boat or long-distance coach tickets
- Atypical discounts

In many countries it is customary for guests to give officials, holders of political office or business partners, small, personal gifts. You may also have encountered similar situations at work and asked yourself how best to react. On the one hand, you do not want to appear impolite in not offering or accepting a gift, but on the other hand you must at all times avoid any suspicion of corruption.

SEAT has designed several internal regulations and standards governing the offer or acceptance of gifts and invitations within the business relations [AG 15 on prevention of conflicts of interest and AG 18 on gifts and invitations by SEAT to employees and third parties]. This standard aims at mitigating the risk of offering or accepting gifts and invitations to be considered as a corruption case.

## What is the definition of an official or a politician?

Officials and public office holders are employees of the public sector domestic or foreign, or international organization, or holders of public offices [judges, prosecutors, police, inter alia], and, in general, people who perform public services or people appointed by government authorities or other entities to carry out tasks for the government on its behalf, either personally or through private or mixed companies authorized for this purpose [e.g.: homologation or type approval companies with

official effects]. Public Officials may also include employees of companies organized under private laws, if such companies are operated under the direction or control of public authorities [such as public transport companies, energy providers, international organization, public law media companies, media representatives, inter alia]. To this end, spouses or a person having an analogous affective relationship and those in the following kinship terms: parents, children, grandparents, grandchildren, brothers, sisters, parents-in-law, daughter-in-law, brothers-in-law, sisters-in-law] shall be considered to have the status of family member.

## What is the definition of a holder of political office?

Political offices are elected members of the national, regional, local and municipal government, both national and from other European Union states or from third countries, members, employees of political parties or candidates for both national and foreign political office, as well as, their family members. To this end, spouses or a person having an analogous affective relationship and those in the following kinship terms: parents, children, grandparents, grandchildren, brothers, sisters, parents-in-law, daughter-in-law, brothers-in-law, sisters-in-law] shall be considered to have the status of family member.



## Mind the gap!

The definition of the term “official” (on corruption issues) may vary from country to country. In the USA, just as in Spain, candidates for political office are also considered to be officials. If you are unsure, please contact your colleagues in the Compliance & Integrity Department.

## Why can granting benefits to officials and holders of political office be problematic?

Benefits granted to officials and holders of political office are particularly susceptible to being considered a form of corruption. In most countries, more stringent criminal law regulations apply to dealings with officials than with business partners or private persons, mainly to ensure the impartiality of the Public administration<sup>1</sup>. In some countries, such as Spain, what is known as “buttering up” of officials or holders of political office is punishable as a criminal offense. This refers to the favorable treatment of officials or holders of political office by giving them relatively small favors or benefits. It is therefore advisable to exercise particular caution when dealing with authorities and / or their representatives and to take a very restrictive approach to granting benefits.

<sup>1</sup> In Spain, The Act 19/2013, dated December 9, on Transparency, Access to public information and Good Governance and the Act 7/2007 dated April 12, of the Basic Law Statute of Public Employees regarding this matter are particularly applied.

<sup>2</sup> See section 7 of the internal standard AG 18.

There are very few legally permissible exceptions in which authority representatives / officials and holders of political office may accept gifts or invitations – e.g. when representing their authority / country at public events. **You must obtain the explicit consent of your Compliance and Integrity Department in advance before granting a benefit to an official or holder of political office regardless of its amount<sup>2</sup>.**

The following example describes a situation where the red line for granting benefits to officials and holders of political office has been crossed:

### Example

Ahead of a fleet sale to an authority, SEAT provides a vehicle to the official in charge of fleet business free of charge, for unlimited private use and for no apparent reason. The official is the fleet manager and responsible for the forthcoming contract award.

### How can you avoid such situations?

1. You should refrain from any dealings with the authority’s decision makers which could give the impression you are trying to unfairly influence their decision on whether to purchase or not, particularly if the deal concerns a definite offer
2. In such cases, please contact your Compliance Officer at an early stage
3. Check internal standards on temporary assignment of vehicles to third parties that may be applicable

<sup>1</sup> See section 6 of the internal standard AG 18.

## Granting benefits to business partners

In some countries, granting benefits to business partners is a punishable offense if such benefits are intended to elbow out competitors or to give preferential treatment to specific business partners. Benefits are not permitted if they create the impression of or serve to exert undue influence. That is generally the case if the benefit is granted in connection with a direct business transaction.

SEAT has established a control mechanism<sup>1</sup> for gift offering to business partners, based on the nature of the gift and authorization levels according to the amount.

In any case, it is absolutely prohibited to offer:

- (i) Illegal, immoral or other kind of gifts that may impair the image or reputation of SEAT
- (ii) Monetary gifts, such as cash or bank transfers;
- (iii) Gifts that can be appreciated by an objective observer as made with the intent to affect the fairness criteria of the receptor or cause him to make illicitly specific decisions



### Mind the gap!

“buttering up”. The boundary between “buttering up” and committing a criminal offense is often blurred. The same applies vice versa, i.e. if you are the person being “battered up” by a business partner.

# 5. Sponsoring and donations

SEAT Group supports organizations and events worldwide through sponsorship and donations. These strengthen the SEAT Group brand. Donations are important measures which express how we perceive our social responsibility.



**Donations** are voluntary, permanent and on a free-of-charge basis benefit (both in cash or in kind) made by the SEAT Group companies to third-parties/ beneficiaries acknowledged as non-profit entities or entities authorized to receive donations according to its special regulations. Please bear in mind that donations to political parties are strictly forbidden.

## Example

You are responsible for a project's budget. Once the project is underway, a high-ranking government official approaches you and asks you to make a donation to his private foundation. He adds that providing a donation would significantly facilitate the project's progress.



## Mind the gap!

Employees may only make donations within the scope of then prescribed processes.



## How do you react?

1. Refuse this request
2. Document the incident and inform your superiors or the site manager in the project country and report to the local Compliance Officer
3. In the follow-up period, check whether any inexplicable difficulties arise on the part of the government during further implementation of the project
4. If this is the case, you should discuss it with your superiors, in conjunction with the Compliance and Integrity Department the measures to take and, escalate the incident with the official's superiors



## ¡Mind the gap!

Sponsorship may not be offered or granted in exchange for services provided by an official or a holder of political office. Furthermore, each case of sponsorship must serve a legitimate commercial purpose.

**Sponsoring** means supporting people, organizations or events through money, goods or services based on a contractually agreed consideration with the purpose of promoting one's own brands and products.

Sponsorship may only take place within the scope of the relevant legal system and in accordance with the valid internal regulations, and must be approved in advance by the relevant department (e.g. Communications and Marketing).

In order to protect SEAT and its employees from the risk of sponsorship or donation be considered a corrupt practice, the **Sponsoring, Donations and Tickets Committee of the SEAT Group** evaluates each project in detail.

### **The following applies to sponsorship as well as donations:**

- Sponsorship and donations must not be used to obtain any undue advantage for SEAT Group or serve any unlawful purpose
- Sponsorship and donations must always be transparent (documentation must include recipient identity, purpose, reasons for sponsorship / donation)
- Sponsorship in particular is based solely on a written agreement in return for an appropriate consideration
- Sponsorship and donations must not damage SEAT Group image
- Payments to private bank accounts are not permitted
- Each sponsorship and each donation must be in line with SEAT Group principles
- Sponsorships shall pursue a defined business purpose



# 6. Violations of anti-corruption laws and their drastic consequences

The non-observance of the international and national legislation regarding corruption may have drastic consequences for:

## ... SEAT and the Volkswagen Group

- Criminal liability
- Large fines
- Civil liability towards third parties
- Skimming off profit
- High legal fees
- Reputational damage
- Damage to market value
- Exclusion from public and private tenders
- Follow-up costs and constraints on free business conduct, e.g. by imposing restrictions

## ... employees / Board members

- Imprisonment
- Large fines
- Civil liability towards third parties
- Consequences under labor law that could include sanctions and, where appropriate, dismissal
- Special disqualification from the practice of industry and trade activities

See for yourself [here](#).



# 7. Important principles and rules for the workplace

## Offshore bank

This refers to bank accounts in countries which are considered tax havens and which facilitate tax evasion. Unlike larger countries, they do not contribute to but rather seek to profit from a functioning world economy.



The following principles must be strictly observed in order to protect yourself and SEAT Group from such sanctions:

### **Separation Principle.**

SEAT employees must not use business connections for personal benefit or the benefit of third parties or to the detriment of the Company.

### — **Transparency Principle.**

All business transactions must be conducted in a transparent manner.

### — **Documentation Principle.**

Transactions must be documented in writing, in particular services rendered and payments made. Documentation must ensure that the transaction is transparent.

### — **Non-Cash Principle.**

Payments must never be made in cash; payments must always be made by bank transfer. Care must be taken to ensure that the recipient's account is not with an offshore bank.

## Important rules for conducting day-to-day business safely



### What you should avoid:

1. Do not mix private interests with the interests of SEAT Group
2. Do not give or accept monetary gifts
3. Do not give or accept any kind of benefit if it gives the impression that you are only doing so to receive or make a consideration in return
4. Do not grant benefits to officials or holders of political office without obtaining prior permission from your Compliance and Integrity Department
5. Avoid granting / receiving regular benefits to / from the same person
6. Never transfer payments without having received a verifiable invoice
7. When concluding contracts with advisors avoid performance-related fees that are based on a percentage of the order volume and have no cap/threshold



## GOLDEN RULES

---

- 1.** Always conduct business in a transparent manner so that third parties can understand your decisions

---

- 2.** Always ensure that the services rendered are commensurate with compensation

---

- 3.** Before you accept or grant a benefit, check whether it is socially acceptable (e.g. courtesy gifts)

---

- 4.** If in doubt, always consult your Compliance and Integrity Department in advance

---

- 5.** Always check whether you would still consider your decision to be right if SEAT Group had to justify it in public

---

- 6.** Your business partner's account to be used for making the payment must be located in their country of residence or where the business is located or in the country where the services are rendered

---

- 7.** The business relationship must always be based on a written contract with a detailed description of the services to be rendered

---

- 8.** It should be noted that following these golden rules does not completely exclude risks under criminal law or the examination of individual cases. It is extremely important to avoid any semblance of wrongdoing right from the outset

**An initial suspicion could be sufficient grounds for the responsible public prosecutor to open an investigation.**

# 8. Effectively fighting corruption in SEAT

SEAT Group takes a holistic approach to compliance. SEAT has taken numerous steps and actions to protect you and our Company from corruption.

**These include:**

## Advice on individual cases

SEAT and the Volkswagen Group make available to all employees, business partners and third parties the following consultation channels to answer any questions or concerns related to corruption issues:

(i) Compliance and Integrity Portal (in particular, consultation channel) for internal employees, through the following address:

**<https://cms.seat.vwg>**

(ii) Compliance email **[\[compliance@seat.es\]](mailto:compliance@seat.es)** for third parties and those employees without access to the Intranet.

## Training opportunities

The prevention strategy of the Compliance & Integrity Department of SEAT includes specific training and information activities based on a risk approach. With regard to the prevention of corruption, employees have at their disposal an online course on anticorruption, which aims at offering support, through practical examples and interactive exercises with answers to questions related to corruption. In addition, the Compliance and Integrity Department provides training and information sessions on issues related to corruption and conflicts of interest. All those areas which may be interested in attending a classroom session given by the Compliance and Integrity Department or need further information or materials regarding this topic should send an email to the mail address:

**[compliance.awareness@seat.es](mailto:compliance.awareness@seat.es)**

Finally, more information on this subject is available in SEAT and in the Compliance and Integrity Portal:

*Risk Management, Compliance & Integrity.*

*<https://cms.seat.vwg>*

# Business Partner Due Diligence Process

The relationship between SEAT and each of its partners shall be in line with the ethical values of integrity, fairness, transparency and good faith.

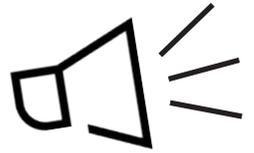
In order to preserve these values and protect our reputation we shall get to know our business partners and verify their integrity. Therefore, before entering into a trade relation, SEAT assesses their potential suppliers, sales business partners and other partners carefully through an integrity analysis procedure, also known as “Business Partner Due Diligence (via BPDD IT Tool) focused on the matching and background check of certain information related to each of the new business partners in the Group.

Thus, relationships with potential business partners and possible risks related to their lack of integrity and the possible violation of current legislation on competition, and money laundering in relation to corruption offenses are analyzed. All so that directed to address them appropriately. Mention must be made of the fact that SEAT does not make business with companies or persons listed on international embargo and sanctions lists.

Should you have any doubts regarding the Business Partner Due Diligence, please contact the Compliance and Integrity Department.



# 9. Whistleblower System



If we suspect of a serious regulatory violation in our work environment, we can use the whistleblower system to report this – either giving our name or making our report anonymously. Serious regulatory violations significantly harm the reputation or the financial interests of the Volkswagen Group or one of its Group companies.

The whistleblower system provides us with points of contact for reporting, especially serious regulatory violations of regulations in connection with our company.

Our whistleblower system is founded on standardized, swift processes, confidential treatment of information and protection of the whistleblowers, the persons implicated and the Company. Deliberate misuse of our whistleblower system is a serious regulatory violation and is subject to sanction. We do not tolerate retaliation of or pressure on whistleblowers. This, too, is a serious regulatory violation and is subject to sanctions. The persons implicated are ruled by the presumption of innocence principle for as long as a regulatory violation is not proven.

In addition, an external lawyer acts for SEAT as local Ombudsman, whose function consists of receiving hints on potential regulatory violations. If necessary, clarifies eventual doubts with the whistleblower and forwards the information –anonymously if the whistleblower so wishes– to our whistleblower system for further processing.

The whistleblower system can be accessed through the following channels:

<b>SEAT</b>	<b>Internal channel Analysis Office (Compliance)</b>  transparencia@seat.es	<b>External channel Ombudsman SEAT</b>  david.velazaquez@miombudsman.es Telf. +34 609 665 001
<b>Volkswagen Group</b>	<b>Internal channel Volkswagen Group</b>  io@Volkswagen.de +800 444 46300 +49 5361 946300 www.bkms-system.com/vw	<b>External channel Ombudsman VW Group</b>  Información en: www.ombudsmen-of-volkswagen.com

# 10. Contact Information



Further information on the whistleblower system and the different whistleblowing channels is available on the Internet at:

**<https://www.seat.com/company/whistleblowing-channels.html>**

## Contact Information

All employees seeking advice on corruption or any other compliance related issues can contact the Compliance Department through:

**[compliance@seat.es](mailto:compliance@seat.es)**  
**Compliance & Integrity Portal**  
**(<https://cms.seat.vwg>)**

# 11 • Relevant Publications on Anti-Corruption

## Internal Standards

/ Code of Conduct of the SEAT Group

/ Organizational Manuals:

- (i) AG 36 - general guidelines on compliance and integrity.
- (ii) AG 15 - prevention of conflicts of interest.
- (iii) AG 17 - donations.
- (iv) AG 18 - gifts and invitations by SEAT to employees and third parties.
- (v) AG 80 - sponsorship.
- (vi) AD 50-17 - prevention of money laundering and financing of terrorism.
- (vii) AG 14 - Local whistleblower system

## National

/ Organic Act 10/1995, dated November 23, of the Spanish Criminal Code

/ Act 19/2013, dated December 9, on Transparency, Access to public information and Good governance

/ Act 7/2007, dated April 12, of the Basic Law Statute of the Public Employees

/ Act 9/2017, dated November 8, of Public Sector Contracts

/ Organic Act 8/2007, dated July 4, on financing of political parties

/ UNE 19601:2017. Management system for criminal Compliance. Requirements with guidance for use.

## International

/ Summaries of the International and Community anti-corruption legislation against corruption: <http://eur-lex.europa.eu/homepage.html?locale=en>

/ Decalogue of Principles of Transparency and Corruption Prevention for Business (International Transparency, Spain 2012) [http://www.transparencia.org.es/VERSION\\_ENGLISH/Principles\\_Prevention\\_Corruption\\_Business.html](http://www.transparencia.org.es/VERSION_ENGLISH/Principles_Prevention_Corruption_Business.html)

/ The Foreign Corrupt Practices Act (FCPA) <https://www.justice.gov/criminal-fraud/foreign-corrupt-practices-act>

/ ISO 37001 (Anti-bribery Management Systems) <https://www.iso.org/iso-37001-anti-bribery-management.html>

