



SEAT S.A.

GUIDELINES ON RELATIONS WITH THE PUBLIC SECTOR

RISK, COMPLIANCE & INTEGRITY (GL-C)

05/2023

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01. PÚBLICO SECTOR: GENERAL CONSIDERATIONS

Regarding the activities of the SEAT Group, it is sometimes necessary to keep relations with the diverse levels of the Public Administration (hereinafter, Public Sector).

The purpose of these Guidelines is to expose **the good practices that SEAT Group employees must observe in the relations they maintain with representatives of the Public Sector**, ensure the objectivity and effectiveness of such procedures, as well as respect for the principles of integrity and transparency, compliance with current applicable legislation, the corresponding Code of Conduct and the corresponding internal regulations to prevent corruption, as well as comply with competition and antitrust regulations.

By **Public Sector**¹, we understand those public bodies and public law entities linked to or dependent on the General State Administration, the Autonomous Communities, the Local Administration and the Institutional Administration; as well as private law entities linked to or dependent on Public Administrations. The Public Sector also integrates the European Union, its institutions and international organizations, as well as the organizations integrated into any of them.

In addition, it is especially critical to faithfully observe the good practices set forth in these Guidelines when the Company has a **special relationship** with the Public Sector, that is, when it participates:

- / In national **public tenders** or foreign biddings
- / In procedures for **obtaining subsidies or public aid** from the national or foreign Public Sector
- / In procedures for **obtaining licenses, authorizations or administrative permits**
- / When the personnel of the Group's company are related to Public Sector personnel with autonomous competence to **make a decision that may entail significant economic advantages** for the company.

Such relationships will be considered as **high-risk interactions** when they are recurrent (in a personal or indirect way) and, at the same time, their content or result has **a relevant impact in the ordinary business activities** of the company.

¹ In any case, to determine if an entity is part of the Public Sector in Spain, the Inventory of Public Entities can be consulted, accessible through the following link: [IGAE:Invente \(hacienda.gob.es\)](http://IGAE:Invente(hacienda.gob.es)). To determine if an entity is part of the Public Sector of another country, the interested person will compare it with the third party.

The scope of application of this Guide includes the following SEAT Group companies (hereinafter, the company):

- SEAT, S.A.
- SEAT CUPRA, S.A.
- SEAT Metr polis Lab Barcelona, S.A. [SEAT: CODE]
- Connected Mobility Ventures, S.A. [SEAT M ]

The main reference standards of these Guidelines are the SEAT Code of Conduct, the DS-39 on Prevention of Conflicts of Interest and Corruption and the DS-42 on the Granting of Donations and Sponsorships. These provisions have a higher regulatory rank and will prevail in any case over this Guide, in case of doubt or contradiction in any precept.

02.RECOMENDACIONES

2.1 RECOMENDACIONES GENERALES



Only the **people expressly authorized** to do so by the person in charge of their department may have a relationship with the Public Sector.



Employees who maintain contact with the Public Sector must attend meetings accompanied, to the extent possible, by a member of the Government Relations & Business Partnerships (GO-R) department, in application of the "**four-eyes principle**". If this is not possible, it is recommended that two company representatives attend the scheduled meetings.



After each contact derived from high-risk relationships with the Public Sector, attendees must complete a **document** that specifies at least the content of the meeting, attendees and result. This document will be kept by the corresponding Area and must be sent once a year to GO-R, as applicable.



Public Sector Personnel should not be influenced in any way, regardless of whether the objective is to obtain more favorable deals or aspects for the company. Lobbying activities are excepted from this provision, provided they are carried out in accordance with the Group's internal regulations (DS 40 External Relations) and the legal provisions in force at all times.



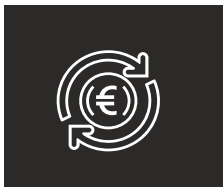
Attentions, invitations, gifts or rewards of any kind may not be offered or accepted to Public Sector Personnel, as well as their family members and close friends, without prior approval from the Risk Compliance & Integrity Department. Similarly, when it is Public Sector Personnel who offer any kind of attention (as a gift or invitation), it cannot be accepted without the prior approval of the Risk, Compliance & Integrity department.



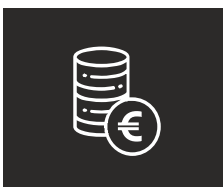
Contracts should not be negotiated with the Public Sector including undue conditions, advantages or benefits not justified in the contract, or in which discounts are offered in order to encourage consumption, obtaining an illegal advantage by the company over other entities.



Brand ambassadors or donations cannot be made to Public Sector Personnel, as well as to their relatives and close friends in accordance with the Group's internal regulations, in order to avoid any appearance of undue influence.



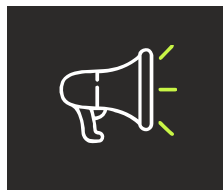
Facilitation payments whose purpose is to expedite procedures or facilitate the provision of a service are prohibited, even in the event that they do not have the purpose of obtaining an undue benefit. In the case of foreign countries where gifts are part of the local custom, their granting will require the authorization of the Risk, Compliance & Integrity department.



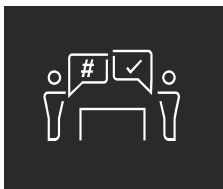
Payments in cash to the Public Sector are totally prohibited, except for those that are only accepted by this method of payment by the Public Sector. Traceability as to the origin and destination of the funds and transparency as to the nature of the contract, procedure or established relationship must also be ensured.



Within the framework of contracting procedures with the Public Sector, obtaining subsidies or public aid, or obtaining licenses, permits, concessions or administrative authorizations, **the resolution of these must not be conditioned through promises, benefits, gifts or rewards of any nature, nor can any means be used to manipulate such procedures**, as regulated, in turn, in the Group's internal regulations, where the employees will try to avoid any appearance of inappropriate conduct, as well as that in the framework of ordinary activity could create wrong impressions of influence on third parties.



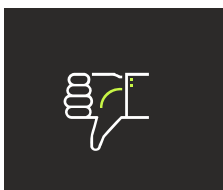
The employees will **refrain from issuing value judgments** related to issues of a political-institutional nature in the relations they maintain with the Public Sector.



In any relationship with the Public Sector that implies or could directly or indirectly imply the assumption of economic commitments by the company, the **appropriate separation of functions** will be sought between the person who negotiates the agreement from which those commitments derive and the person who manages and authorizes the flows of payments derived from the agreement.



The precepts established for the **prevention of conflicts of interest** must be followed. In case of doubt, the assumptions raised will be analyzed in order to avoid any type of doubt about the way of acting of the people involved.



No type of information obtained from a representative of the Public Sector may be used -directly or through a third party- that is of a confidential nature, has not been communicated to the public and may provide a competitive advantage to any SEAT Group company over its competitors.

2.2 SPECIFIC RECOMMENDATIONS

VEHICLES PROVISION:

- / When temporarily assigning vehicles to the Public Sector, a contract duly formalized in writing must always be used, with a precise definition of the object, scope and conditions of said contract.
- / The conditions that concern the price of the transfer, the valuation of the benefits in the advertising contract or any other consideration to which it is submitted must be set according to market prices.

The use of the denomination "collaboration contract" to articulate any transfer of use of a vehicle to the Public Sector, as well as the use of the administrative figure of the Collaboration Agreement to which reference will be made, is prohibited.

COLLABORATING AGREEMENTS

- / The company will refrain from participating with the Public Sector through Collaboration Agreements in businesses or agreements that must be the subject of public procurement according to the regulations on Public Sector contracts.
- / In case of doubts about the application of this standard, consult the Risk, Compliance & Integrity department and the Legal Services department

TENDERS:

- / Submitting more than one offer in the same bidding or contractor selection procedure with the Public Sector should be avoided.
- / Employees are strictly prohibited from engaging in any behavior that consists of promising or offering, directly or indirectly, benefits to Public Sector Personnel that could lead to an advantage for the company in the bidding process in question. Company personnel must refrain from influencing specific decisions that must be made by third parties. In addition, it will ensure that wrong impressions of influence on third parties could not be created.

- / When the company invoices the Public Sector directly in public tenders, documentary evidence (invoices and/or other necessary supporting documentation) must be left that the aforementioned transaction has been carried out, in order to allow greater transparency and traceability.
- / Any inconsistency or alert in payments (difference with the agreed amount or suspicious way of proceeding with it) must be immediately reported to the Risk, Compliance & Integrity department who, in turn, must report it to the appropriate person according to the internal procedures approved by the Group.
- / It must be ensured that the personnel involved in the bidding procedure do not directly or indirectly have a financial, economic or personal interest that could compromise the impartiality and independence of the Public Sector personnel. In the event of this situation, it must be resolved effectively, immediately removing the person from the tender, in order to avoid compromising the procedure.
- / Company personnel must notify the Risk, Compliance & Integrity department in the event that it detects indications that the aforementioned conflict of interest exists.

CARRYING OUT ADMINISTRATIVE PROCEDURES AND, IN PARTICULAR, OBTAINING LICENSES, PERMITS, CONCESSIONS OR ADMINISTRATIVE AUTHORIZATIONS, AND PUBLIC SUBSIDIES OR AIDS:

The personnel must notify the department of Risk, Compliance & Integrity in the event that it detects that the Public Sector Personnel involved in the procedure could be involved in any of the causes of abstention or recusal defined in article 23 of Law 40/2015 and in particular:

- / That Public Sector Personnel may have a personal interest in the matter
- / That the Public Sector Personnel could have a marriage bond or assimilable factual situation and kinship with the company personnel
- / That Public Sector Personnel could have manifest friendship or enmity with company personnel
- / That Public Sector Personnel provide or have provided professional services of any kind to company personnel

RECRUITMENT OF PUBLIC SECTOR PERSONNEL IN GROUP COMPANIES:

Group companies must not employ or bind any person who has been part of the Public Sector Personnel before a reasonable time has elapsed since leaving office, in accordance with the applicable regulations. Nor should the Group companies do it so through agents or other intermediaries.

Group companies are prohibited from recruiting Public Sector personnel whose activity is incompatible with a second job, position or activity, according to the applicable regulations on incompatibilities of personnel serving the Public Sector. Special attention must be paid in the latter cases.

In case of doubts about the “suitability” with respect to the personnel recruitment, the personnel of the Group company should contact the Risk, Compliance & Integrity department.

03. CHANNELS AND RELATED INTERNAL REGULATIONS



CONSULTATION CHANNELS

In any case, employees who may have doubts or concerns regarding the conduct to be followed with respect to their relations with the Public Sector should contact the Risk, Compliance & Integrity department through: <https://cms.seat.vwg>

Those employees who do not have corporate email, as well as third parties outside the Company, may contact the Risk, Compliance and Integrity department through the following mailbox: compliance@seat.es



WHISTLEBLOWER CHANNELS

In case of Reasonable Suspicions of Violation of these Guidelines, they must be reported through the reporting channels that the company or the VW Group make available:

Local channel (transparencia@seat.es and 900 103 220)

Local Ombudsman (david.velazquez@miombudsman.es and 609 665 001)

Grupo VW channel (io@volkswagen.de BKMS and +800 444 46300)

/ Mailing Address: Volkswagen AG, Central Investigation Office, Mailbox 1717, Berliner Ring 2
38436 Wolfsburg, Germany

/ In person: By appointment via email: io@volkswagen.de

VW Group Ombudspersons (<https://www.ombudsmen-of-volkswagen.com/>)

External reporting channels in Spain (Independent Informant Protection Authority, A.A.I., in accordance with Law 2/2023, of February 20).



NORMATIVA RELACIONADA

SEAT Group Code of Conduct

Anti-Corruption Guide

Guide on the prevention of money laundering and financing of terrorism.

DS-03 Complaints System

DS-27 Prevention of Money Laundering

DS-39 Prevention of Conflicts of Interest and Corruption.

DS-40 Foreign Relations

DS-42 Concession of Donations and Sponsorships.



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