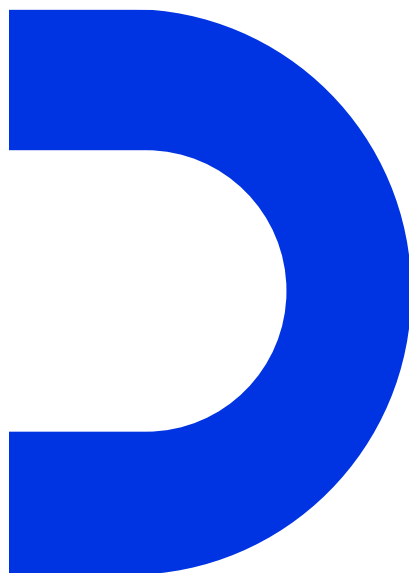




EXPENSES

Internal Regulations – Corporate Policies

Date: November 2021

Code: PC-04-5.2-04-202111

Introduction

Approval of the Global Dominion Access, S.A., (hereinafter "**Dominion**") Expenses Policy (hereinafter, the "Policy") is yet another milestone in Dominion's steadfast commitment to lawfulness, ethics and professionalism that underpins how it conducts its operations and its corporate culture.

By way of this Policy, Dominion is firmly committed to:

- | Complying with and fully adhering to all current legislation (both nationally and in the countries where it operates).
- | Complying with the principles that govern its Code of Conduct which forms the basis of the Policy set out here.
- | Training and raising awareness of the Obligated Parties (as this term is defined below), as well as stakeholders, of the importance of complying with this Policy.
- | Applying penalties for non-compliance with the provisions set out herein, pursuant to the applicable disciplinary measures.

The purpose of this Policy is to serve as a guide for creating procedures for each specific jurisdiction and/or division of Dominion, establishing guidelines on which type of expenses are permitted, and the procedures by which they are verified, authorised and reimbursed, thereby promoting professional, responsible and sensible use of Dominion's resources. All applicable Dominion spending procedures must be pursuant to this Policy.

Scope of application

The Policy applies to all employees, managers and directors of all the companies that make up Dominion (hereinafter "**Obligated Parties**").

For the purposes of this Policy, "Dominion" shall also mean all companies which Global Dominion Access, S.A. controls or may control, directly or indirectly, control being understood to be:

- (i) holding the majority of the voting rights;
- (ii) the right to appoint or remove a majority of members of the Board of Directors; or
- (iii) holding the majority of the voting rights pursuant to eventual agreements made with third parties.

Likewise, all third parties who have dealings with Dominion will also be indirect addressees of this document, who, whenever possible, should be made aware of the principles and values that inspire it.

Commitments and principles of conduct

Dominion has established the following general principles of conduct that apply to all Obligated Parties:

- | Obligated Parties are authorised to incur travel expenses provided that the nature of their position or the role to be carried out justifies this and their direct supervisor is aware of this in advance. Before incurring any expenses, all Obligated Parties must be aware of who is authorising said expenditure and what specific procedure applies to their specific activity.
- | Should a travel agency or contracting platform have been established for specific types of costs for their unit, area or division, then the use of this agency or platform is compulsory.
- | The Obligated Parties shall manage their expenses, whether this is in cash or using a company credit card, diligently, avoiding any excessive or unnecessary costs. Should the Obligated Party exceed the expenditure limits set out in the applicable procedures, the subsequent differences will not be refunded and shall be covered at the Obligated Party's own expense.
- | When incurring expenses, the Obligated Party must be aware of and strictly adhere to the Code of Conduct, the Anti-Corruption Policy and the Gifts Policy, as well as any other policies that may affect how they may incur expenses.
- | For expenses to be processed and paid, they must be appropriately disclosed of, authorised and reported pursuant to all the procedures which apply to the Obligated Party.
- | When the Obligated Party uses a company credit card, any expenditure must also be appropriately disclosed of, authorised and reported, reasonably in advance, and pursuant to all the procedures which apply to the Obligated Party.

Air and rail transport

The Obligated Party must comply with the provisions relating to the applicable expenditure procedure. As a general rule, this will include instructions relating to:

- | Advance notice for requesting and issuing a trip: by default, this should be as early as possible.
- | The class the passenger(s) will fly in each case: by default, this will be Economy class.
- | The number of options that must be assessed and the selection criteria: by default, the most economical fare which best covers the reasonable requirements of the trip will be selected.
- | Seat selection: by default, any free seat will be selected.
- | The Obligated Party's company credit card must not be used to purchase travel tickets.
- | Deadlines and procedures for any changes or cancellations: it is the Obligated Party's responsibility to follow the applicable procedure to avoid any unnecessary expenses.

- | Unless justified, Dominion will not be held liable for any additional costs relating to excess baggage or class upgrades.

Accommodation

The Obligated Party must comply with the provisions relating to the applicable expenditure procedure. As a general rule, this will include instructions relating to:

- | The type of hotel, room and services to book, how close the accommodation is to the destination, the rate limits, as well as the obligation (or not) to stay in hotels that the company has arrangements with.
- | Deadlines and procedures for any changes or cancellations: it is the Obligated Party's responsibility to follow the applicable procedure to avoid any unnecessary expenses.
- | Authorisation for weekend accommodation.
- | Any other additional costs such as mini bar or other amenities: by default, these will not be refunded.

Food/Board

The Obligated Party must comply with the provisions relating to the applicable expenditure procedure. As a general rule, this will include instructions relating to:

- | The different agreed limits for overnight and non overnight expenses. Should the Obligated Party exceed the established limits, the subsequent differences will not be refunded and shall be covered at the Obligated Party's own expense.
- | When tipping is permitted, if accepted, this must always be indicated on the receipt or invoice.
- | Whenever guests are invited along, the Obligated Party must provide the full names and reasons for inviting the person in question when reporting a travel expense, pursuant to the gift and anti-corruption policy.

Other Travel Expenses

The Obligated Party must comply with the provisions relating to the applicable expenditure procedure. As a general rule, this will include instructions relating to:

- | Company car use: by default, fuel and parking costs will only be refunded subject to the presentation of the relevant receipts.
- | Use of own vehicle: by default, this can only be used under the authority of the direct superior and only travel and parking expenses will be refunded.
- | Use of rental vehicles, specifying in which cases these can be rented, how this is done, the authorised types of vehicles and the appropriate insurance type to take out.

Prepayments

Prepayment for travel expenses can be approved by the Obligated Party's direct superior or designated authorising officer according to the criteria stipulated in the relevant procedure.

Reporting and payment of expenses.

For expenses to be processed and paid, they must be appropriately disclosed of, authorised and reported pursuant to all the procedures which apply to the Obligated Party.

In particular, the Obligated Party must provide an unequivocal description of their expenditure, providing the details of all the information requested in the relevant procedures, and the supporting documents required so that the approving person can perform their duties.

When the Obligated Subject uses a company credit card, any expenditure must also be appropriately disclosed of, authorised and reported, reasonably in advance.

Obligated Parties must use the corporate tools designated in each case for the justification, approval and payment of any expenses incurred to the provisions of this Policy.

Reporting Wrongdoings

All Obligated Parties and third parties have a Whistleblowing channel to report any conduct that may involve any wrongdoing or any illegal actions or any actions that go against the Code of Conduct or Policy. For further details regarding the Whistleblowing Channel, consult the [Code of Conduct](#).

Document sheet

Document table:

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Name or role	Remarks	Date
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Table of Editions:

Edition	Date	Description