



CORPORATE POLICY
HOSPITALITY AND DONATIONS

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1. OBJECTIVE

Regulate the conferment of accepting gifts and invitations in business field.

2. SCOPE

Applicable to all the employees, third parties and commercial partners of the company.

3. RESPONSIBILITIES

- **Compliance Officer:** Guidance in legal issues.
- **Organizational development and human capital:** Provide training in ethics and anti-bribery subjects. Participate in the execution of the established sanctions. Distribute the policy herein.
- **SGAC Officer:** Guide on Anti-bribery issues and application of policies.
- **Receptionist:** Record the gifts and/or hospitalities received from clients, suppliers, governmental entities, etc.
- **General services manager:** Coordinate everything related to donations.
- **All the personnel:** Comply with this policy.

4. DEFINITIONS

For the effects of the policy herein, the following will be understood as:

- a) **SGAC:** Sistema de Gestión Antisoborno y Compliance (Anti-bribery Management and Compliance System).
- b) **Bribery:** Act through which someone is corrupted with money, gifts or any favor to obtain a personal benefit or a benefit for the company.
- c) **Third parties:** Agents or intermediaries, consultants, representatives, clients, contractors, suppliers.
- d) **Hospitalities:** Including provided and/or received hospitality, gifts and courtesies.
- e) **Donation:** It is the act consisting in providing funds or other material goods, generally for charity purposes.
- f) **Government Body:** It is integrated by the Administration and Finance Vice President and the Commercial and Operations Vice President.
- g) **Facilitation payments:** Non-official and improper payments performed for example, to a public officer in order to obtain or accelerate the performance of a routine or necessary action to which the one performing the facilitation payment has the right.
- h) **Creditor:** A creditor is that person, individual or legal, that is legally authorized to demand the payment or compliance with an obligation acquired before.
- i) **ERP:** *Enterprise Resource Planning*, "entrepreneurial resource planning system".

5. OPERATION POLICIES, RULES AND GUIDELINES

5.1 GENERAL

- I. At the company, we refrain from participating in any act of bribery and we are committed to behaving in a professional, impartial manner and with integrity in all our activities wherever we operate.
- II. Offering or accepting gifts, invitations, courtesies, acts of hospitality and other benefits may be a legitimate way of promoting good business relations, but it **is important to never use this to influence improperly in the decisions-making processes or have others perceive there was an illicit influence.**
- III. Offering or accepting gifts, invitations, courtesies, acts of hospitality and other benefits must always be done in compliance with the General Law of Administrative Responsibilities and the practices defined in the document herein.
- IV. It is important to take all the possible precautions when gifts, invitations, courtesies, hospitality acts and other benefits are offered or accepted, to protect the reputation of third parties and the company's against claims or inquiries of illicit conducts and to ensure the compliance with the anti-corruption and anti-bribery regulation.

5.2 OBLIGATIONS OF THE COMPANY'S PERSONNEL

- I. It must be ensured that all the personnel read, understands and complies with this policy, as well as the following documents:
 - a) DES-SIG-30 Anti-bribery and compliance policy.
 - b) DES-SIG-06 Code of Ethics and Conduct.
 - c) Traveling and representation expenses policy.
- II. Preventing, detecting and reporting bribery or bribery attempts is the responsibility of everybody working for the company or under its control. Each associate is encouraged to refrain from performing any activity that might suggest or lead to contravening this policy.

- III. Any detected or suspected irregularity must be notified via the email Línea_denuncia@bluemarine.com.mx as soon as possible or that it might be predicted in the future, if it is considered that a breach has occurred of this policy, **DES-SIG-30 Anti-bribery and compliance policy**, **DES-SIG-06 Code of Ethics and Conduct**, **Traveling and representation expenses policy** and/or any process in the organization.

5.3 OFFERING GIFTS, PRESENTS, HOSPITALITY ACTS AND OTHER BENEFITS TO THIRD PARTIES.

- I. Gifts and commercial invitations are accepted in the development of business and as part of the commercial activity. Give or receive invitations or promotional expenses are considered acceptable in case of being:
- In relation to promotional events and with commercial and operating activity.
 - Allowed by the applicable laws and customs.
 - Offered and received according to this policy.
- II. All the gifts, presents, courtesies and other benefits offered to third parties (government officers, clients, suppliers, creditors, commercial representatives) must:
- Be reasonable and usual for the circumstances.
 - Not be motivated by the wish to influence inadequately upon the governmental officer, client, supplier, creditor or commercial representative.
 - Be according to the rules of professional courtesy generally accepted in Mexico and in other countries where BM carries out business.
 - Be offered openly and in a transparent manner, this is, being acquired through:
 - a) The purchases area being the normal process performed for a purchase, duly authorized (see procedures of **PRO-SIG-05 purchases**).
 - b) Reimbursement of expenses in favor of the associate who carried out the expense. Before performing this purchase, the associate must have the corresponding authorization from the corresponding Vice presidency, otherwise the reimbursement will not be performed.
 - Be offered in good faith and without expecting reciprocity.
 - Be offered in relation to a festivity or recognized event where presents are often exchanged, in the case of gifts (for example, Christmas entrepreneurial/corporate commercial).

- Be offered in relation to a legitimate commercial purpose and in good faith¹, in the case of lunch meals, events or trips (see **Traveling and representation expenses Policy**).
 - Not be offered to any governmental officer, client, supplier, creditor or third party with a regularity or frequency generating an inadequate perception or undermining the purposes of the policy herein.
 - Comply with the laws and local regulations that are applicable to the governmental officer, client, supplier, creditor or commercial representative.
 - Be registered in the accounting or financial system of the company or project (ERP) including financial dimensions of the corresponding department or project; with the purpose of guaranteeing that they cannot be used for bribery purposes or to hide such act.
- III. Before offering or giving a gift, attending or organizing a courtesy service, the associate or representative of the company in charge of organizing them must ask the compliance officer to be informed about the current regulations in the jurisdiction of the government officer.
- IV. There are a series of restrictions regarding the performance of gifts, presents, courtesies and other benefits to third parties, either in cash or in kind, by any employee or directive of the company:
- Gifts to third parties (governmental officers, clients, suppliers, creditors or commercial representative) may only be delivered as a professional attention, as long as such practice is commonly accepted and has a modest economic, public and reasonable value.
 - The gift must not have a value that may influence upon a professional decision and/or cause a relationship of dependency or reciprocity duty or give the appearance of committing an irregularity, favor treatment, competitive advantage, privilege, etc. In no case the equivalent value of the gift delivered to the third party may be higher than **\$10,000 (ten thousand pesos 00/100 N. Cy.)** per event, the amount defined in the **Traveling and representation expenses Policy**. The documentary support verifying the performed purchase must be attached to the form **Reimbursement request**.
 - It is not allowed to facilitate personal financial assistance of any kind to a client or any other professional contact.
- V. Corporate, institutional and commercial events are excluded where the organization and the selection and/or control of guests is performed centralized by the company's corporate services. Additionally, they will be allowed in all those acts where the guests do not have an economic relationship (direct or indirect) with the company.

¹ Good faith is a general principle of law, consisting in the mental state of honesty, of conviction regarding the truth and accuracy of an issue, fact or opinion, title of ownership, or the righteousness of a conduct.

- VI. It is expressly prohibited to deliver gifts consisting in money in cash or checks that allow a use such as money in cash.

5.4 ACCEPTING GIFTS, PRESENTS, COURTESIES AND OTHER BENEFITS

- I. Within the general restriction, it is specifically included receiving any gift consisting in money in cash or check or equivalent (independently from its amount), that cannot be verifiable.
- II. Specifically, the company encourages not to accept or receive gifts, or presents of any kind that:
- May influence upon the commercial relationships, either with clients or suppliers, in a way that any advantage, difference in treatment, business expectation, influence capacity or obligation (direct or indirect) may arise to hire them.
 - May affect in any way the professional activity of the company's associate not to perform its work in an independent and objective manner, in the most favorable manner for the company's interest.
 - Are contrary to any legislation, regulation and/or rule, either external and general or internal and typical of the company.
- III. However, some **exceptions** are established regarding the restriction of receiving gifts, accepting the possibility of receiving gifts, as long as they are reasonable, and their value cannot be considered high or exaggerate, as established next.

Among the admissible gifts, we find the following:

- a) Usual gifts of symbolic and promotional character of slight economic value, such as for example: pens, agendas, notebooks, etc.
- b) Invitations to conferences, courses, lunch meals, professional meetings, as long as they do not exceed the limits considered as reasonable in professional – social use, according to the hierarchical level of the employee or director beneficiary of the invitation.
- c) Gifts for special hospitality, for concrete and exceptional causes, for consolidated and general uses and customs (for example: Christmas), as long as the gift is not in cash (including gift cards/checks that allow a use as if they were money in cash) and whose equivalent value is below the year for each gift offeror:
 - 1) VP and/or directors \$20, 000 (twenty thousand pesos 00/100 N. Cy.)
 - 2) Subdirectors or management \$10,000 (ten thousand pesos 00/100 N. Cy.)

- IV. All the admissible gifts will be received by the company's reception and will be registered in the **FOR-SIG-130 Gifts and other hospitalities' registry**. The receptionist must submit monthly to the SGAC's responsible such registry for its review and approval.
- V. Accepting gifts or presents that are within the previous exceptions may only be admitted if these are delivered voluntarily by the third party, and there is no reasonable probability that this may influence upon the capacity of objective judgement or in the obligations with the company of its beneficiary.
- VI. These rules are applicable independently that the gift is received at the place of the professional activity or at the beneficiary's personal address.
- VII. Other complementary guidelines, also of compulsory compliance regarding the acceptance of gifts by the company's directors and employees are the following:
- 1) It is prohibited to accept personal financial assistance of any kind provided by a third party, except that it comes from a financial institution acting in its ordinary activity and with not exceptional or singular criteria.
 - 2) The attendance to sporting events and other celebrations or entertainment acts as guest of a professional contact, must be informed to the Compliance Committee and the performed expense.
 - 3) It is not allowed to accept leisure trips or hospitalities of any kind for the associate and/or any relative, that are paid by third parties with direct or indirect economic relationships with the company.
 - 4) In case that gifts are accepted with a value above that indicated in the point 5.3 clause IV, must be informed to the officer responsible for the Anti-bribery Management System.
- VIII. Any bribery attempt must be informed and reported via the email línea_denuncia@bluemarine.com.mx (see procedure for **PRO-SIG-32 Approach and investigation of claims**).

5.5 PERFORMANCE GUIDELINES BEFORE RECEIVING OR DELIVERING GIFTS, PRESENTS, HOSPITALITIES AND OTHER BENEFITS.

- I. At the company, we establish the performance guidelines that must be followed in case that any third party offers or delivers any type of gift, present, hospitality or other benefits that do not comply with this policy or when there are doubts about their compliance by the associate or directive. These guidelines of compulsory compliance are the following:

- a) Any type of gift, present, compensation, advantage, opportunity that has been received from any third party and that does not comply with the policy herein must be rejected, with the concrete exceptions that have been defined for receiving gifts.
- b) Likewise, it is prohibited to perform any type of gift, offer, advantage, etc. to third parties that do not comply with the company's policy.
- c) In case that a gift is received that does not comply with the policy, the third party must be informed expressly and immediately that it is not possible to accept the gift, present, hospitality, etc. in compliance with the policy established by the company. In this assumption, the received gift must be returned expressly.
- d) The person in charge of the Anti-bribery Management System must be informed of any offered or received gift that does not conform to the limitations contained in this policy.
- e) As exception, the gift on behalf of the company may be accepted when there are circumstances that justify this acceptance, such as the objective difficulty for its return, its institutional, symbolic, protocolary character, etc. In this assumption, we receive the gift at the company and it will be raffled among its associates.

5.6 PHILANTHROPIC CONTRIBUTIONS AND SPONSORSHIPS (Donations)

- I. The philanthropic contributions and sponsorships may be performed in cash or in kind, including goods or services. The cost of membership of social and philanthropic organizations is also considered as donation.
- II. The general services Manager will be responsible for receiving and providing follow up to the requests and/or procedures related to philanthropic contributions and/or sponsorships requested to the company.
- III. All the donations and/or sponsorship must be carried out previous authorization from the governing body or the company's Chief Executive.
- IV. Philanthropic contributions include any object of value that is donated by the company to support philanthropic causes or activities in the sports, culture, education and science areas. The sponsorship is related to the support of activities, acts or organizations that grants rights and benefits to the company as sponsor.
- V. The company may perform only philanthropic contributions and sponsorships when:

- 1) It is done complying with the applicable laws.
- 2) It is not done to obtain an improper commercial advantage.
- 3) It is done to a duly established nonprofit organization and that it has a charitable beneficial or valid community purpose (authorization to receive donations).

VI. Philanthropic contributions and sponsorships must always be approved in written form by the Governing Body.

VII. Specifically, the company establishes the following restriction in relation to philanthropic contributions and sponsorships:

- a) No philanthropic contributions and sponsorships must be offered or provided in relation to any offer, bidding, contract renewal or future commercial relationship with the company.
- b) We do not hold any agreement of philanthropic contributions and sponsorships at the company with an organization as a means to obtain favorable conditions from it or its subsidiaries or bound parties in any commercial agreement.
- c) No philanthropic contributions and sponsorships may be carried out in cash, but only through a company's check or bank transfer authorized by the Governing body to the name of the beneficiary organization (company's name).

5.7 FACILITATION PAYMENTS

I. Facilitation payments are normally delivered to public officers to obtain licenses, certificates and other types of public services. However, those payments may also be performed to suppliers of commercial services (such as power or gas suppliers). *For example, any payment in cash is facilitation payment (any amount) o delivering any type of gift or hospitality to a customs agent to accelerate the release or process of any load, a member of a local government to accelerate a license award, etc.*

Facilitation payments are bribery and therefore, at the company, we prohibit the performance of any type of facilitation payment.

If during the development of its activity, a company's employee is asked to perform this type of payments, it must not be executed in any case and the fact must be informed immediately to the head of the Anti-bribery Management System, or via the email Línea_denuncia@bluemarine.com.mx).

5.8 WHAT WE EXPECT FROM OUR ASSOCIATED AT THE COMPANY

- I. It is important that you do not accept:
 - a) Gifts, meals, invitations and other benefits granted in exchange for services or commercial information or as a commercial advantage.
 - b) Presents, gifts, courtesies, and other benefits of an inappropriate value or nature (for example, of the sexual kind) or in inappropriate places.
 - c) Gifts, meals, invitations, courtesies and other benefits whose purpose is other than promoting a valid commercial purpose or relationship.

As general rule, you must reject sponsored traveling and accommodation offers. If there is a valid commercial purpose to attend an event or function, the company pays any traveling and/or accommodation cost.

The fact that the sponsored trips are performed during vacation periods does not make them acceptable.

- II. Any problem, incidence, or interpretation doubts that arise in relation to the execution and compliance with this policy must be made known to the **head of the Anti-bribery Management System** or via the email Línea_denuncia@bluemarine.com.mx).
- III. The rules and criteria contained in this policy are of immediate application for all the associates and directors of the company.
- IV. The noncompliance with this policy has the consideration of infraction of the typical rules of compulsory compliance, including as infraction the omission of the duty to inform the hierarchical superior and therefore, it is included in the field of the company's disciplinary power. The sanctions will be made based on that defined in **PRO-SIG-32 Approach and investigation of claims**.

5.9 WHAT WE OFFER OUR ASSOCIATES AT THE COMPANY

- I. Provide information, guidance and direction, as well as the required training on the compliance with programs and the Ethics measures of the company, including when required the timely legal counseling.

- II. Claim lines, ensuring confidentiality and anonymity, providing protection to the associates that do not wish to transgress professional or Ethics standards, derived from instruction or pressure from hierarchical supervisors.
- Organization's website: [www. http://bluemarine.com.mx/canaldenuncias](http://bluemarine.com.mx/canaldenuncias)
 - Electronic mail: Línea_denuncia@bluemarine.com.mx
- III. Take the appropriate measures in reply to such reports, based on that defined in **PRO-SIG-32** Approach and investigation of claims.

6. CHANGES CONTROL

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00	February 2019	New document

7. APPENDIXES

N/A