

MÚNICH MARINER

MARINE ENGINEERING & SHIP CHANDLER

ANTI-CORRUPTION POLICY

MUNICH MARINER

1. OBJECTIVE AND SCOPE

This Anti-Corruption Policy sets out Munich Mariner's commitment to ethical conduct, transparency and compliance in all its operations. This policy is mandatory for all employees, officers, directors, consultants, suppliers, business partners and any third party acting on behalf of the company.

2. FUNDAMENTAL PRINCIPLES

2.1 Zero tolerance


Munich Mariner maintains a zero-tolerance stance towards any form of corruption, bribery, extortion, influence peddling or any practice that compromises business integrity.

2.2 Transparency

All business and financial transactions must be recorded accurately, completely, and verily in the company's accounting systems.

2.3 Liability

Each member of the organization is responsible for knowing, understanding and complying with this policy, as well as for reporting any irregularities detected.

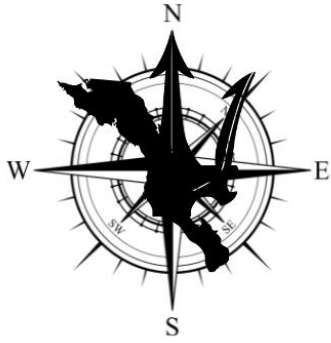
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3. EXPRESS PROHIBITIONS

3.1 Bribery and Improper Payments

It is strictly prohibited to offer, promise, authorize, solicit, or accept any payment, gift, benefit, or advantage of value for the purpose of obtaining or retaining business, or securing an undue business advantage.

3.2 Payment Facilitation

Facilitation payments, understood as those made to expedite or ensure routine procedures before public officials, are not allowed.

3.3 Influence peddling

It is forbidden to use personal contacts, positions of power or privileged information to obtain undue benefits for the company or for third parties.

3.4 Conflicts of Interest

Employees should avoid situations where their personal interests may conflict with those of Munich Mariner, and declare any potential conflicts.

4. RELATIONS WITH PUBLIC OFFICIALS

4.1 Definition

A public official is considered to be any person holding a legislative, administrative or judicial position, as well as employees of state-owned enterprises or international organizations.



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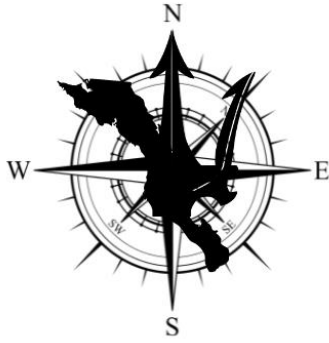
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4.2 Interactions

- All interactions with public officials must be documented
- Gifts, hospitality or hospitality must comply with the limits set out in Annex I
- Prior Compliance authorization is required for any payments or benefits to public officials

5. GIFTS, HOSPITALITY AND REPRESENTATION EXPENSES

5.1 Acceptability Criteria

Commercial gifts and hospitality are permitted only when:

- Are reasonable, proportionate, and in good faith
- Do not seek to unduly influence business decisions
- Comply with applicable laws and recipient policies
- Are transparent and can be properly recorded

5.2 Monetary Limits

- Individual gifts: maximum [set amount] per occasion
- Commercial Hospitality: Maximum [Define Amount] per Event
- Any exceptions require approval from the Compliance Committee

5.3 Absolute prohibitions

- Cash or equivalents (gift cards, checks)
- Gifts that can be considered luxurious or extravagant
- Any benefit to immediate family members of customers or officials without legitimate business justification



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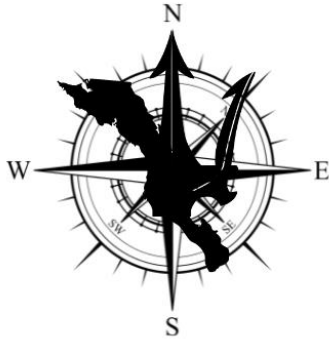
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6. THIRD-PARTY DUE DILIGENCE

6.1 Prior Evaluation

Before establishing business relationships with intermediaries, agents, distributors, consultants or partners, due diligence should be carried out including:

- Background and reputation checks
- Assessment of technical and commercial capabilities
- Analysis of links with public officials
- Review of own anti-corruption processes

6.2 Contractual Clauses

All contracts with third parties must include:


- Anti-corruption compliance statements
- Audit Right
- Grounds for termination due to non-compliance
- Obligation to comply with this policy

7. DONATIONS AND SPONSORSHIPS

7.1 Requirements

Charitable donations and sponsorships must:

- Have a legitimate and transparent purpose
- Be performed by recognized and verified organizations
- Have prior approval from the Compliance area
- Be properly documented and registered

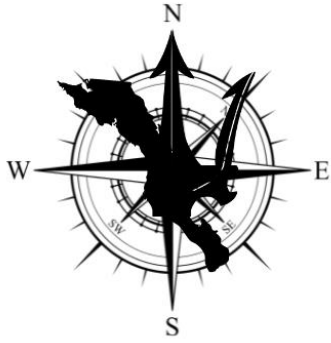
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7.2 Prohibitions

Donations or sponsorships will not be allowed that:

- Can be construed as disguised bribes
- Are requested by public officials for personal benefit
- Are made to organizations linked to illicit activities

8. POLITICAL CONTRIBUTIONS

Munich Mariner does not make direct or indirect political contributions. Employees have the right to participate in political activities in their personal capacity, but may not:

- Using company resources for political purposes
- Representing the company in political activities without express authorization
- Solicit political contributions from suppliers or customers

9. ACCOUNTING RECORDS AND INTERNAL CONTROLS


9.1 Accuracy

All books, records, and accounts must accurately and completely reflect all business transactions.

9.2 Prohibitions

It is forbidden:

- Create unregistered accounts or funds
- Conducting undocumented transactions

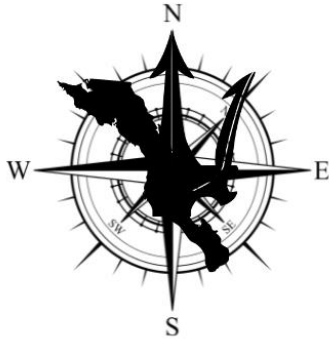
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- Forgery or alter documentation
- Omitting or distorting information in accounting records

9.3 Audits

Periodic audits will be conducted to verify compliance with this policy and the effectiveness of internal controls.

10. TRAINING AND COMMUNICATION

10.1 Training Program

Munich Mariner will provide:

- Initial training for all new employees
- Annual refresher training
- Specific training for high-risk areas
- Permanent reference material

10.2 Communication

This policy will be:

- Published on the corporate intranet
- Included in the employee handbook
- Communicated to all relevant third parties
- Updated regularly every 5 years



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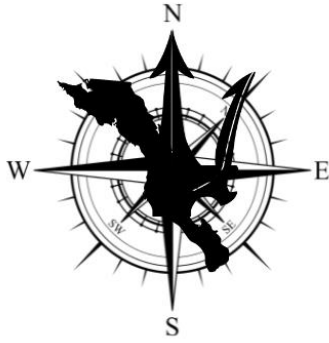
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11. WHISTLEBLOWING CHANNEL

dirección.general@munichmariner.com

11.1 Reporting Mechanism

Munich Mariner maintains a confidential channel for reporting:

- Violations of this policy
- Suspected corruption or misconduct
- Conflicts of interest
- Any other ethical irregularities

11.2 Whistleblower Protection

- Confidentiality is guaranteed as far as possible
- Prohibition of retaliation against bona fide whistleblowers
- Impartial investigation of all complaints
- Protection of the whistleblower's identity

11.3 Available Channels

- Email: etica@munichmariner.com
- Phone line: 6121767389

12. INVESTIGATIONS AND SANCTIONS

12.1 Research Process

All complaints shall be:

- Received and recorded confidentially



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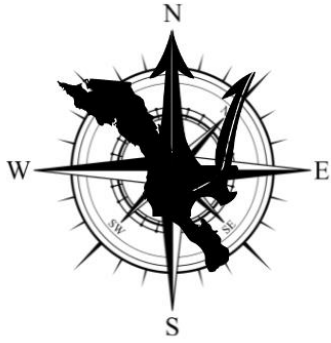
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- Preliminarily evaluated within [5] business days
- Thoroughly researched if applicable
- Resolved with appropriate corrective action

12.2 Penalties

Violations of this policy may result in:

- Verbal or written reprimands
- Temporary suspension
- Termination of the employment or commercial contract
- Civil or criminal legal actions
- Report to competent authorities

12.3 Aggravating Factors


The following will be considered particularly serious:

- Violations involving public officials
- Repeated behaviors
- Concealment or destruction of evidence
- Retaliation against whistleblowers

13. RESPONSIBILITIES

13.1 Board of Directors

- Approve and oversee the implementation of this policy
- Ensure adequate resources for compliance
- Review periodic compliance reports

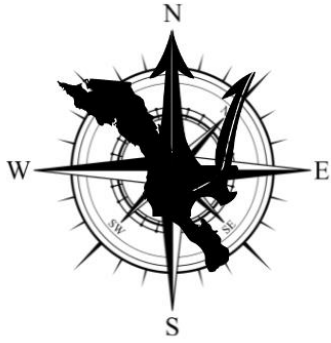
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13.2 Senior Management

- Promote a culture of integrity
- Ensure compliance in their areas of responsibility
- To act as an example in the implementation of this policy

13.3 Compliance Officer

- Manage the anti-corruption program
- Provide advice and training
- Investigate complaints
- Report to the Board of Directors

13.4 All Employees

- Know and comply with this policy
- Complete required trainings
- Report violations or suspicions
- Cooperate in investigations

14. REVISION AND UPDATING

This policy will be reviewed at least annually or when:

- Applicable laws or regulations change
- New risks are identified
- Significant incidents occur
- Implement industry best practices



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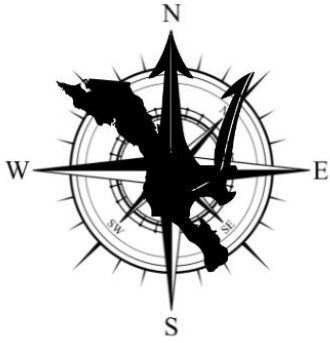
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15. VALIDITY AND APPROVAL

Approval Date: August 18, 2023

Approved by:

[Christian Victoria Sánchez de la Torre, Co-founder and CEO, Manuel Palma Burgos Technical Director and Co-founder]

Effective Date: _____

Next Revision: August 18, 2028

STATEMENT OF COMMITMENT

I, _____, declare that I have received, read and understood the Munich Mariner Anti-Corruption Policy. I undertake to comply with all its guidelines and to report any violations of which I am aware.

Name: _____

Signature: _____

Date: April 22, 2026



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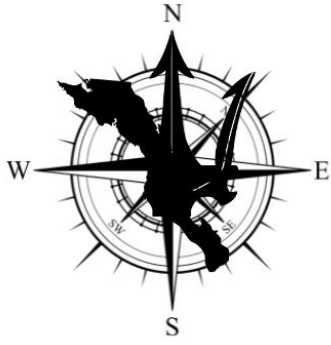
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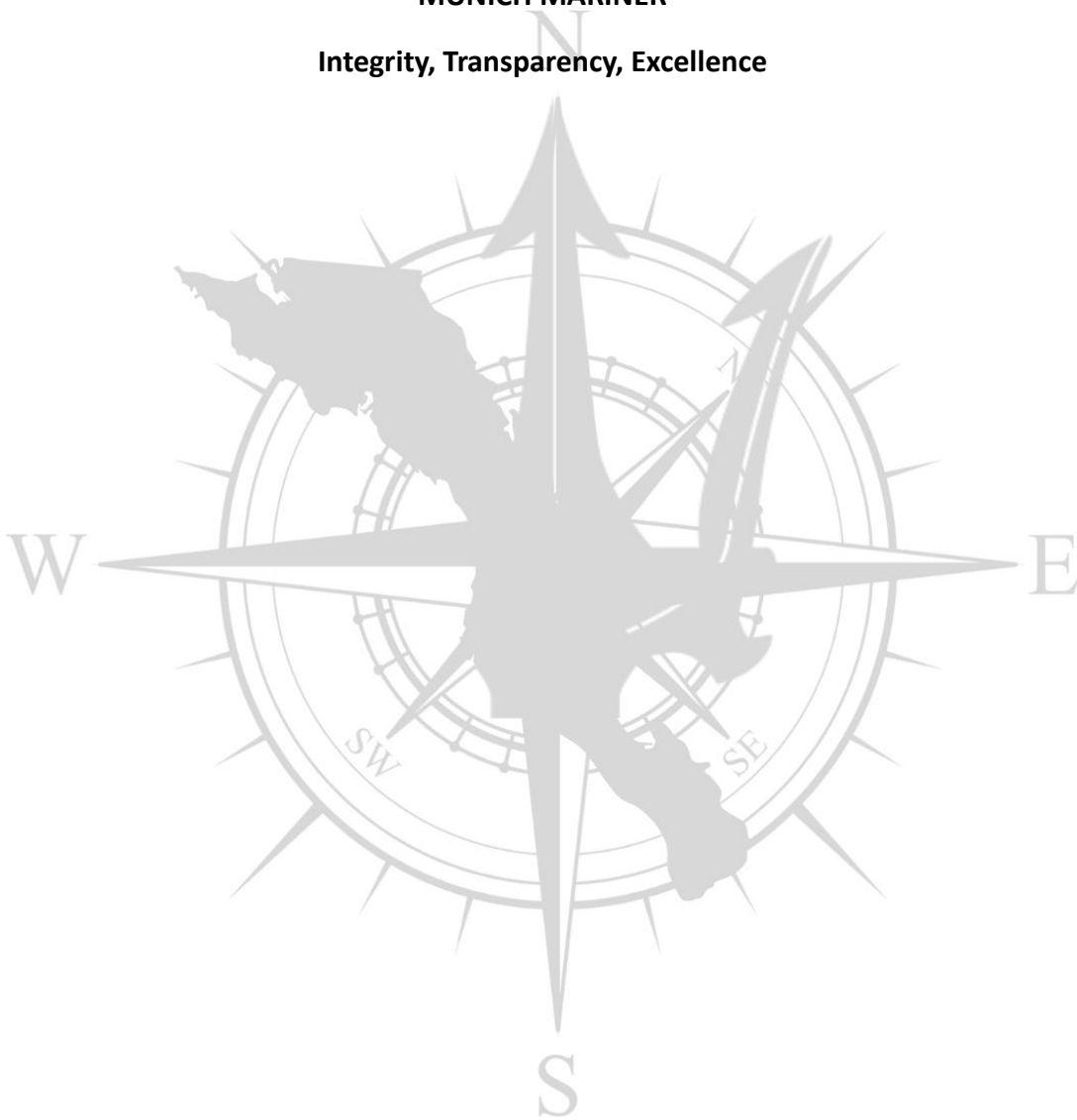


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Integrity, Transparency, Excellence



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