

CODE OF CONDUCT

HIJOS DE CECILIO VALGAÑÓN, S.L.

MANTAS
EZCARAY
DESDE 1930



Hijos de Cecilio Valgañón



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1. PRESENTATION OF HIJOS DE CECILIO VALGAÑÓN, S.L.

HIJOS DE CECILIO VALGAÑÓN, S.L. is a consolidated organization in the WORKSHOP sector located in EZCARAY.

In HIJOS DE CECILIO VALGAÑÓN, S.L. we believe in the human and direct treatment with our users and stakeholders and we care about regulatory compliance and legal certainty in the development of our activities.

2. INTRODUCTION

The purpose of this Code of Conduct is to guarantee and promote the commitment of HIJOS DE CECILIO VALGAÑÓN, S.L. and all the people linked to it to comply with the ethical principles, regulations and laws in force and applicable in all its areas of activity.

The Code of Conduct is a fundamental premise of the so-called models of organization and management referred to in Article 31.2 bis 1st condition of the Criminal Code in order to be exempt from criminal liability, hence the importance of the participation of all members that make up HIJOS DE CECILIO VALGAÑÓN, S.L. and third parties with whom professional or commercial relations are maintained.

The Code of Conduct is intended to have full effectiveness and applicability at all levels of the organization, from managers and professional members of HIJOS DE CECILIO VALGAÑÓN, S.L., to third parties with whom it relates.

In this way, it is intended that all professionals who make up or are related to HIJOS DE CECILIO VALGAÑÓN, S.L. have full knowledge of the existence of the Code of Conduct and are committed to comply with it, as well as to report those behaviors or suspicious indications contrary to good conduct in relation to the entity.

. SCOPE OF APPLICATION

This Code of Conduct is mandatory for all professional members who are part of HIJOS DE CECILIO VALGAÑÓN, S.L. regardless of their hierarchical level and their geographical or functional location. The knowledge of the same is to ensure a minimum standard of corporate responsibility, collecting the guidelines of professional and personal behavior that HIJOS DE CECILIO VALGAÑÓN, S.L. considers necessary to obtain added value for its purposes through the development of its activity as a WORKSHOP.

The managers and employees of the entity are considered professionals of the entity, as well as those other persons whose activity is expressly subject to this Code of Conduct.

The application and observance of this Code of Conduct may be extended to those individuals and / or legal entities that contract or provide direct or indirectly commercial and / or professional services for HIJOS DE CECILIO VALGAÑÓN, S.L. by incorporating into their contracts clauses of knowledge and acceptance of the Code of Conduct, or the signature and ratification of the same.

This Code of Conduct is the basis and foundation of the Criminal Risk Prevention Program and its development rules.

3. MONITORING AND CONTROL OF THE CODE OF CONDUCT

The Coordinator and, where appropriate, the Governing Body of HIJOS DE CECILIO VALGAÑÓN, S.L. shall have, without prejudice to the functions entrusted by other policies, the following functions:

- I. Ensure that the Code of Conduct, the Code of Ethics and the Ethical Channel are properly established and implemented.
- II. To supervise compliance with the specific Compliance Policies and Action Protocols of HIJOS DE CECILIO VALGAÑÓN, S.L..
- III. To respond to queries made by any member of HIJOS DE CECILIO VALGAÑÓN, S.L. in relation to Compliance policies.
- IV. Promote the ethical behavior guidelines established in this Code of Conduct, as well as collaborate to make it known throughout the entity by disseminating it through the website or bulletin board or other corporate media.
- V. To process the complaints received through the Ethics Channel. Conduct the corresponding internal investigations to clarify the truthfulness of the facts reported and duly respond to the communications and/or complaints received in due time and form.

4. PRINCIPLES AND REQUIRED BEHAVIORS

Our activities must be carried out in an environment of trust with our users, with due quality, meeting the expectations they place in us in order to safeguard our reputation in the sector.

Bad practices can seriously harm our interests and objectives and, therefore, we require everyone to act in accordance with the principles and rules inspired by this Code of Conduct.

. Commitment to current and applicable legislation: All PRP programs must be based on compliance with current legislation and under the principle of social responsibility, which implies that we must maintain an ethical culture in all our actions.

(i) Compliance policies and evidence:

. We develop our activity in accordance with the current and applicable law, avoiding any conduct, practice or behavior that contravenes the laws and may be considered illegal or unethical.

. We consult our advisors in order to develop our activity in compliance with applicable laws and regulations and we implement their recommendations.

. We have an adequate PRP Program in place to mitigate the risk of committing the same.

. We set up a whistleblower channel through which anyone who has a relationship with the organization can report knowledge of irregular conduct.

. We designate a Compliance Coordinator in charge of managing and channeling the PRP Program, following the guidelines of the Compliance officer.

. We analyze criminal risks, identifying and assessing the level of criminal risks of the organization.

(i) That we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

. Not to collaborate with third parties in the violation of the law, or participate in any action that compromises respect for the principle of legality.

. Comply with the PRP Program by abiding by this Code so that the entity adopts and effectively implements a model of organization and management that is adequate to prevent the commission of crimes.

. Act in accordance with the principles of transparency, good faith and honesty in the development of the activity.

. Commitment to the privacy of individuals: All individuals who interact with our entity trust us when they share their personal information. The information we have about individuals is confidential.

(i) Compliance policies and evidence:

. We are committed to compliance with current regulations on personal data protection, complying with the procedures and obligations arising from them.

. We adopt the requirements of the current and applicable regulations on data protection (duty of information, optimal legitimate bases, management of the exercise of data subjects' rights, management of personal data security breaches, etc.).

. We install the relevant informative signs in relation to the capture and recording of images through video surveillance systems.

. We have the confidentiality commitments of all the members of the organization, thus reinforcing the due secrecy of the information.

(i) That we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

. To protect personal data to which we may have access because of our position in HIJOS DE CECILIO VALGAÑÓN, S.L. even after our professional relationship with the organization has ended are based on total confidentiality.

. Not to access other people's computer systems without prior and express authorization from the owner.

. To respect the procedures of HIJOS DE CECILIO VALGAÑÓN, S.L. regarding the transmission of personal data and to ask for advice before transferring them to third parties.

. Not to use listening or telecommunications interception devices, recording or reproduction of sound or image, when its purpose is to know, in a hidden way, other people's information without any legal authorization.

. To keep confidential the information of users, employees or any third party to which we have access due to our activity.

. Commitment to intellectual and industrial property: Members who are part of HIJOS DE CECILIO VALGAÑÓN, S.L. and any third parties must respect the intellectual and industrial property rights or licenses for use of which an organization or person is the owner.

(i) Compliance policies and evidences:

. We are committed to the rights that may be held by any natural or legal person of programs, patents, designs, trademarks, utility models, domain names, software and reproduction rights, photographs, videos, audios, texts, drawings, plans, source code, etc.

. We respect the intellectual and industrial property of our competitors, business partners and third parties.

(i) That we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

- . To maintain the confidentiality of the information to which we may have access by reason of our performance in the entity by means of, where appropriate, the ratification of a confidentiality commitment when necessary.
- . Not to reproduce, copy, plagiarize, distribute, modify, transfer or communicate intellectual or industrial property rights owned by the entity or third parties without due written authorization.
- . Do not make any use of intellectual and industrial property belonging to a natural or legal person outside HIJOS DE CECILIO VALGAÑÓN, S.L., without having the corresponding and prior authorization. For example, use protected software without the corresponding license
- . Respect the intellectual and industrial property rights of HIJOS DE CECILIO VALGAÑÓN, S.L. or third parties or entities, including but not limited to patents, programs, databases and computer systems; knowledge, processes, technology, equipment, manuals or videos, etc., by way of example but not limited to.
- . Return when requested by the owner all materials in which such rights are supported as soon as they are required.

. Commitment to the market and consumers: We compete in the market in an ethical and fair way according to competition for the benefit of our users and HIJOS DE CECILIO VALGAÑÓN, S.L. rules out any action aimed at obtaining a benefit, advantage, unfair or illegitimate advantage over users, suppliers, competitors and other market players.

(i) Compliance policies and evidence:

. We are committed to the control of our products and / or services in the market for the benefit of our customers and users leaving aside unfair and unethical and unethical and moral actions.
. We ensure that the advertising of HIJOS DE CECILIO VALGAÑÓN, S.L. is truthful, legal, honest and loyal with clear and accurate information about services and / or products and prices.
. We implement transparency procedures, informing about the contracting conditions and the rights of its users.
. We act in the market in accordance with the principles of free competition and equal opportunities.

(i) That we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

. Not to advertise or make misleading statements about our competitors or about the qualities or characteristics of their products and services.
. Not to misuse privileged information that we have because of our professional activity.
. Not to disseminate, disclose or transfer secrets containing technical or commercial information of HIJOS DE CECILIO VALGAÑÓN, S.L..
. Maintain a loyal behavior to HIJOS DE CECILIO VALGAÑÓN, S.L. and third parties without undermining their image or defaming them.

. Commitment to honesty and integrity: The satisfaction of our users is the main objective of our activity, therefore we develop a relationship of trust with people.

(i) Compliance policies and evidence:

. We are committed to work ethically to achieve full compliance with quality standards.
. The organization's decisions respond exclusively to excellence and quality.
. We are committed to continuous improvement in the quality of our services and/or products.
. We listen to users' suggestions and recommendations, establishing the necessary channels for this purpose.

(i) That we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

- . To respect the conditions contractually established with our users by not unjustifiably passing on price increases, delays in delivery times or other undue modifications.
- . To be transparent and objective in the performance of the tasks carried out in HIJOS DE CECILIO VALGAÑÓN, S.L..
- . Not to falsify the accounting by means of false, misleading, incomplete, inaccurate or simulated entries or notes.

- . Commitment to the environment and natural resources: Respect for and protection of the environment is of vital importance for the well-being and development of our environments and societies.

(i) Compliance policies and evidence:

- . We maintain order and cleanliness in our facilities.

- . We are committed to the reduction and proper management of waste generated by our activities.

- . We avoid emissions, spills, radiations, extractions or excavations, landfills, noise, vibrations, injections or deposits in the atmosphere, soil, subsoil or terrestrial, subway or maritime waters.

- . We carry out periodic reviews of our machinery to guarantee optimum performance and a low impact on gas emissions.

- . We use, whenever possible, environmentally friendly materials and products.

- . We are committed to and take measures for the optimal and responsible consumption of electricity, water, fuels, raw materials and other natural resources.

(i) What we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

- . To behave responsibly with the environment.
- . Follow the procedures of the organization to reduce the environmental impact of our activity.
- . Use the organization's resources, equipment, means and facilities efficiently and responsibly.
- . Take special care with the use and management of hazardous substances.
- . Report any environmental impact to the organization.

. Commitment to accounting, tax and fiscal obligations: Our fiscal contribution is vital for social development. Therefore, we aspire to adopt all those policies that avoid the participation of taxes to the Public Treasury.

(i) Compliance policies and evidence:

- . We are committed to full compliance with current tax, accounting and fiscal regulations, always complying with the procedures and obligations arising from them.
- . We have an Occupational Risk Prevention Plan.
- . We strictly comply with current and applicable accounting, tax and Social Security regulations.
- . We limit cash payments as established by law.
- . We choose accounting processes based on generally accepted reporting standards.

(i) That we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

. To develop the activity or profession in such a way that HIJOS DE CECILIO VALGAÑÓN, S.L. correctly fulfills its tax obligations avoiding avoidance or evasion of payment to the detriment of the competent Public Treasury and Social Security.

. Enter the financial information in the organization's systems in a complete, clear and accurate way, so that they reflect, at the corresponding date, their rights and obligations in accordance with the applicable regulations.

. Commitments to combat corruption, bribery and influence peddling: Corruption is a scourge for our society and organizations have to contribute policies that prevent the spread of this phenomenon.

(i) Compliance policies and evidence:

. We are committed to full legal compliance, prohibiting all types of illicit payments with means of any nature that entail a material or moral advantage for whoever receives it, with the purpose of obtaining any advantage or favorable treatment in their relations with third parties.

(i) That we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

. To document by means of invoices or proof of payment, and included in the corresponding settlement the expenses made in the name or on behalf of the organization, as well as, to comply with the deadlines for the justification of the expense.

. Do not allow any facilitation payments.

. Not to finance or show support or support of any other kind, directly or indirectly, to any political party, its representatives or candidates.

. Do not use donations to cover up improper payments.

. Do not accept any form of bribe for your use or personal benefit from suppliers.

. Report to your superiors any attitude that indicates any suspected bribery situation..

- . Make use of company cards, requires justification of all payments by means of invoices or proof of payment.
- . Do not accept gifts, presents or attentions that may affect your objectivity and influence a commercial, professional or administrative relationship unless they are of irrelevant value.
- . Not to offer, directly or indirectly, gifts, services or any other kind of favor to clients, partners or any other person or entity that maintains or may maintain relations with the company, with the purpose of unlawfully influencing such relations.
- . Do not make payments to expedite administrative procedures, or to obtain permits, licenses, authorizations or similar.

. Commitment to IT resources and communications: Technology and computer tools are common in the performance of all professional and commercial activities, an improper use of them can have serious consequences for our entity and for third parties with whom we relate.

(i) Compliance policies and evidence:

- . System configurations are reserved to those responsible for their maintenance.
- . We do not allow unauthorized or unlicensed access to computer systems.

(i) That we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

- . Make responsible use of computer resources, using them exclusively for the performance of professional duties and take special care not to delete or damage own information and / or third parties.
- . Do not open suspicious attachments or download them without authorization.
- . Do not install, use or distribute software that could affect the security of the systems, make unauthorized copies or perform actions that allow the entry of computer viruses.
- . Follow the organization's guidelines on computer security.

. Commitment to fight against contrary actions aimed at falsifying means of payment: One of the keys to our activity is to provide security to all our users by protecting them from any conduct contrary to the law.

(i) Compliance policies and evidence:

- . We are committed to responsible use of resources and means of payment, in order to fight against alteration, counterfeiting, payment simulation.

(i) That we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

- . Not to adopt behaviors and actions that carried out in the exercise of the activity that are aimed at:
 - o Alter, pretend or attribute the intervention of third parties or statements made by them in documents, reports or certifications.

- . Falsifying or altering data on invoices, receipts, account books, contracts or any document of the entity that may affect a third party.
 - . Making use of false or altered certifications, invoices, receipts.
 - . Simulate or falsify all or part of a contract, invoice or any type of document.
 - . Falsifying credit cards, debit cards and checks of any kind.
- . Commitment to the prevention of money laundering: The free movement of capital can lead to the development of illicit money laundering activities, so preventive efforts must be made to avoid or at least control the commission of money laundering and terrorist financing crimes.

(i) Compliance policies and evidence:

- . We are committed to detecting and avoiding any operation that may involve possible money laundering.
- . We do not promote, facilitate, participate in or cover up money laundering operations and we will, in any case, report any operation of which we are aware.
- . We identify the natural and legal persons with whom we maintain commercial relations by means of reliable documents or through certain sources in order to comply with the objective, as well as to carry out a periodic and diligent follow-up of the commercial relations.
- . We stop operations when we detect indications of money laundering or fraud on the part of clients.

(i) That we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

- . Not to maintain business relationships with anyone who has relevant indications of committing crimes.
- . Not to promote, facilitate, participate or cover up money laundering operations and proceed, in any case, to report any operation of which we are aware.
- . Do not make payments that could not have a commercial purpose or reasonable explanation.
- . Apply reinforced customer identification measures and stop the operation if suspicious behavior is observed.
- . Do not accept cash payments in transactions for an amount equal to or greater than 2,500 euros or its equivalent in foreign currency.
- . Do not accept payments that are split or structured to circumvent records or systematic reporting under anti-money laundering legislation.
- . Commitment to a fair working environment: Relationships between the professional members of our team must be based on respect, collaboration and professionalism.

(i) Compliance policies and evidence:

- . We are committed to maintaining an appropriate, respectful and collegial work environment throughout the company.
- . We comply with the obligation to control employee working hours.
- . We have implemented an Occupational Risk Prevention plan.

(i) What we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

- . To respect and demand respect in labor relations.
 - . Not to discriminate or allow others to be discriminated against for reasons of race, gender, ideology, nationality, religion, age, illness, political or union affiliation or any other personal or social circumstance.
 - . Avoid any form of harassment, violence, sexual or verbal abuse.
 - . Avoid any behavior that generates an intimidating, hostile, humiliating or offensive work environment.
 - . Avoid any practice of harassment or "mobbing" either among peers or hierarchical superiors.
 - . Encourage collaborative and teamwork to make our experience, knowledge, skills and talent available to our colleagues.
 - . Whenever you become aware of any conduct of this type, report it in accordance with the provisions of this Code.
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- . Commitment to health and safety at work: We encourage and promote a safe and healthy work environment by seeking the commitment of all professional members.

(i) Compliance policies and evidence:

- . We are committed to ensuring a safe and healthy environment among our professional members throughout the working day.
- . We have implemented an Occupational Risk Prevention plan.

(ii) What we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

- . To communicate eventual safety or health deficiencies for their immediate correction.
- . Not to work under the influence of alcohol or narcotic substances before and during the development of the work activity. In the case of medication that may affect the safety of your work, consult your doctor.
- . Promote, respect and comply with health and safety regulations in the work environment. Take care of your own safety and that of your colleagues.
- . Commitment to the prevention of smuggling: We can define smuggling as that illegal activity consisting of importing, exporting or trading in certain products without declaring them at customs and without paying the corresponding taxes, or trading in products prohibited to individuals by law. The criminalization of smuggling is intended to protect both the revenue interests of the Treasury and public order, health policy or state monopolies, thus giving rise to a multiplicity of protected legal assets.

(i) Compliance policies and evidence:

- . We are committed to full compliance with our obligations regarding the transportation of goods.

(ii) What we expect from the members of HIJOS DE CECILIO VALGAÑÓN, S.L. and collaborators:

- . To avoid loading or unloading goods from a means of transport without control of the customs administration.
- . To avoid the entry of goods into or out of the customs territory without the control of the customs administration.
- . To prevent the modification of the condition of the goods between the customs border crossing point and the district of destination.
- . To avoid the unauthorized use of a place, port or route not authorized for the international traffic of goods, except in cases of fortuitous events or force majeure.

.5 DISCIPLINARY AND SANCTIONING REGIME

The members of HIJOS DE CECILIO VALGAÑÓN, S.L., by signing this Code of Conduct and the commitment to adhere to the PRP Program, undertake and undertake to:

- a) Know and comply with the PRP Program;
- b) To abide by the Code of Conduct;
- c) Adopt the necessary measures to prevent the commission of crimes;
- d) Participate in the training courses established;
- e) To use the means provided by HIJOS DE CECILIO VALGAÑÓN, S.L. to report suspected irregularities; and
- f) To go to the Governing Body to resolve any doubt or incident.

Thus, no member (including Senior Management) of HIJOS DE CECILIO VALGAÑÓN, S.L. may engage in any conduct that contravenes the provisions of current and applicable laws, this Code of Conduct or the PRP Program itself, based on ignorance of the same or on an order from a third party, a colleague or a superior.

Therefore, the following shall be considered violations:

- Failure to comply with this Code of Conduct, as well as the PRP Program;
- Contributing to prevent or hinder the discovery of criminal actions or conduct that could constitute a criminal offense; and
- Failure to bring to the attention of the compliance body any conduct or actions that could constitute a crime or criminal offense, or that are contrary to the PRP Program or the Code of Conduct.

The suspicions, or reasonable indications, of the commission of any of the aforementioned violations, of any act against the law or the rules of conduct of the Code of Conduct, will be recorded through the means enabled in HIJOS DE CECILIO VALGAÑÓN, S.L..

The above breaches may result in the application of labor disciplinary measures in accordance with the provisions of Article 54 of the Workers' Statute: "shall be considered breaches of contract: indiscipline or disobedience at work, the transgression of contractual good faith, as well as breach of trust in the performance of work" and then, if necessary, the appropriate disciplinary proceedings will be initiated in accordance with the provisions of Article 58 of the Workers' Statute and the Collective Bargaining Agreement of application.

The procedure for imposing the corresponding sanction shall be governed by the provisions of the Workers' Statute and the applicable Collective Bargaining Agreement.

Failure to comply with the Code of Conduct may result in the labor sanctions listed above, without prejudice to any administrative or criminal sanctions that may also be applicable.

How do I know if a conduct, action or decision is contrary to the Code of Conduct?

You should ask yourself the following questions:

Is it legal? Does it violate any law?

Is it contrary to the values or principles of HIJOS DE CECILIO VALGAÑÓN, S.L.?

If your conduct were made public, would it be considered unprofessional or inappropriate?

Would you like to read about your behavior in the media or social networks? If the answer to any of the questions is NO, you should refrain from such conduct.

Likewise, if you have doubts about the appropriateness of an action to the Code of Conduct, you should consult with your managers, with the Compliance Officer or submit the doubt through the Ethics Channel enabled in the organization.

6. ETHICAL CHANNEL

HIJOS DE CECILIO VALGAÑÓN, S.L. in its organizational and management model, has enabled criminal risk prevention channels ("Ethical Channel") with preventive effectiveness and enable the detection of acts or conduct that could be contrary to the general or sectoral regulations that were applicable, in accordance with art 31.5 condition 4 of the Penal Code when it imposes "the obligation to report possible risks and breaches to the body responsible for monitoring the operation and enforcement of the prevention model.

The Ethics Channel is enabled so that all members of our organization and third parties can inform the Governing Body of the existence of any procedural or organizational weakness that may result in a criminal risk or the commission of a criminal act.

HIJOS DE CECILIO VALGAÑÓN, S.L. guarantees confidentiality, anonymity and the absence of retaliation or negative consequences against the person who has brought the facts to our attention, unless the internal investigation determines that the complaint is false or has been made with reckless disregard for the truth, bad faith or abuse of law.

The data shall be kept in the system only for the time necessary for the investigation of the facts reported. In any case, after three (3) months from the introduction of your personal data, HIJOS DE CECILIO VALGAÑÓN, S.L. will proceed to its deletion from the system. If its conservation is necessary to continue the investigation, our organization may continue to treat your data in a different environment that corresponds legally

The following means of communication with the Governing Body shall be made available:

1. E-mail to the following address: canaletico@mantasezcaray.com.
2. Model of communication of evidence or suspicion of criminal conduct, which may be obtained in physical or digital format by requesting it at the offices of the organization.
3. Completion of the Ethical Channel web form on the organization's website: www.mantasezcaray.com

7. APPROVAL, ENTRY INTO FORCE AND REVISION OF THE CODE

This Code of Conduct shall enter into force, with binding effects for all its addressees, upon approval by the Governing Body of the PRP Program and shall remain in force until its update, revision or repeal is approved.

Notwithstanding the foregoing, the Governing Body shall evaluate annually whether this Code may be subject to improvement to ensure that it is in line with the values and principles conveyed by the organization.

The Code of Conduct shall be annexed to the respective employment contracts.
At EZCARAY, on 20 November of 2023.

CODE OF ETHICS: CORPORATE ETHICAL PRINCIPLES AND VALUES

1. Commitment to current and applicable legislation.

No relationship or commercial activity will be established with anyone who has links to and/or promotes illegal commercial activities.

2. Good faith and honesty

Business relationships shall be conducted with clarity, objectivity, seriousness and honesty, avoiding illegal, unethical or fraudulent conduct.

3 . Respect and commitment to the confidentiality of personal data

The confidentiality of personal data accessed in the course of our professional activity must be maintained at all times, even after the activity has ended. It is essential to implement appropriate security measures to protect our own and third parties' confidential or personal data.

4 . Respect for individuals

Harassment, abuse, bullying, intimidation, disrespect and disregard in the workplace are unacceptable and will not be tolerated.

Relationships based on respect, participation, equity and collaboration will be promoted, fostering a respectful work environment in order to achieve a positive work climate.

5. Anti-corruption and bribery policy

No type of corruption, bribery or influence peddling will be accepted in order to carry out a professional activity, either with the public administration or in the private sector.

6. Prevention of occupational hazards

The provisions of current and applicable legislation on occupational risk prevention shall be complied with.

7. Tax and Social Security Compliance

Any unlawful practice involving the unlawful avoidance of payment of taxes to the detriment of the Public Treasury and the competent Social Security will be avoided.

8. Transparency in financial and accounting data.

The economic-financial information shall faithfully reflect the economic, financial and equity reality, in accordance with generally accepted accounting principles and applicable international financial reporting standards.

9. Commitment and respect for the environment.

A responsible attitude towards the environment will be ensured, as well as the commitment to comply with environmental legislation and the rational use of resources. Therefore, we must avoid committing any illegal act that degrades the environment.

10. Supervision

To ensure full compliance with this Code of Ethics, it must be shared and known throughout the organization, and its compliance must be verifiable when required.

