


Global Ethics and Compliance Policy

INVERTUR HELSAN, S.L.U.

□ **Version control**

Version	Date	Author	Changes
1.0	16 April 2024	Compliance Officer	Initial version

□ **Approvals**

Governing body	Entity	Date	Signature
Administrative Body (Sole Administrator, Mr. Eustasio López González)	INVERTUR HELSAN, S.L.U.	16 April 2024	

□ **Related documents**

Related documents
Code of Ethics
Criminal Risk Prevention and Compliance Policy
Anti-Corruption Policy
Conflict of Interest Management Policy
Corporate Policy on Internal Reporting and Whistleblower Protection System

1. Purpose and scope

With a firm commitment to ensuring compliance with the principles of ethics and good corporate governance, one of the priorities of LOPESAN Group (hereinafter referred to interchangeably as "**LOPESAN**" or "**Group**"¹) is to strengthen its solid corporate culture of regulatory compliance, in which the Group's ethical values, as described at the corporate **Code of Ethics**, are central to its activity and decision-making.

Thus, LOPESAN has developed this Global Ethics and Compliance Policy (hereinafter also the "**Policy**"), applicable to all Group professionals² regardless of their hierarchical level and geographical or functional location. The Policy aims to describe the general principles of Ethics and Compliance that should govern their professional lives.

2. General principles of Ethics and Compliance

Our general Ethics and Compliance principles are:

- **Require and promote compliance with the law, the Code of Ethics, and the rest of LOPESAN's internal regulations** (from Management to all Group personnel), promoting a culture of **zero tolerance** for any breach of these rules.
- **Respect the image and reputation of Lopesan**, as this is one of the Group's most valuable assets that contributes to generating a perception of an organisation that is upright, ethical and respectful of the market and its stakeholders.
- **Act with integrity, transparency, respect, impartiality, and in accordance with the applicable regulations**, both towards the Group's professionals and third parties with whom the Group has dealings. Do not tolerate any kind of discrimination, harassment, intimidation, abuse, or any

¹ For the purposes of this Policy, LOPESAN Group refers to the parent company INVERTUR HELSAN, S.L.U. and its subsidiaries and those that may be incorporated in the future with respect to which INVERTUR HELSAN, S.L.U. holds or may hold (directly or indirectly) a control over them, in accordance with Article 42 of the Spanish Commercial Code.

² In addition, the Group will promote that third parties linked to LOPESAN are governed by the essential principles contained in this Policy (contractors, subcontractors, suppliers and other business partners).

conduct that may be considered offensive, inappropriate, directly illegal, or contrary to our internal rules.

- **Know the Group's internal regulations on ethics and compliance** (available on the corporate website and intranet) **and participate in the training actions** organised on the subject by the LOPESAN Compliance Officer.
- **Collaborate with the corporate Compliance Officer** in the framework of his or her duties in the area of Ethics and Compliance, and contact him or her to **ask any questions** about how to proceed in sensitive situations in this area.
- **Duty to report** possible unlawful behaviour or conduct contrary to LOPESAN's internal regulations, of which they are aware or suspect, through the corporate Whistleblowing Channel (canaldenuncias@lopesan.com). The confidentiality of the identity of the whistleblower is guaranteed. In addition, it is also possible to report anonymously. The principles and guarantees of the Whistleblowing Channel are described in the Group's Corporate Policy on Internal Reporting and Whistleblower Protection System.

3. Dissemination, monitoring, updating, non-compliance and approval

The Policy forms part of the internal regulations of LOPESAN and must be observed by all persons who form part of it in the exercise of their professional activity on an ongoing basis:

- **Dissemination:** The Policy will be disseminated to the Group's internal staff and to third parties with which LOPESAN has dealings, using the method determined by the Corporate Compliance Officer at any given time. In any case, the Policy will be published on the corporate intranet and website.
- **Monitoring and updating:** The Compliance Officer will be responsible for monitoring the Policy, reviewing it periodically and proposing as many updates as necessary to the Board of Directors of INVERTUR HELSAN, S.L.U., which will be the body responsible for approving successive updates.
- **Non-compliance:** When it is determined that any member of LOPESAN staff has carried out activities contrary to the stipulations of this Policy, thereby failing to comply with the provisions of the same, the relevant disciplinary measures will

be applied, in accordance with the circumstances of the case and the regulations in force. In case of detecting a breach of the principles described in the Policy by a third party with which LOPESAN is related, the adoption of appropriate measures that may correspond according to law will be assessed.

- Approval: This Policy has been approved by the Governing Body of INVERTUR HELSAN, S.L.U. on 16 April 2024.

