



## **THIRD PARTY CODE OF ETHICS**

**LOPESAN GROUP**

- **Version control**

Version	Date	Author	Changes
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- **Approvals**

Governing body	Entity	Date	Signature
Governing Body	INVERTUR HELSAN, S.L.U.	29 January 2024	

- **Related documents**

Name	Latest version	Link/Annex
Code of Ethics	08 January 2020	
Criminal Risk Prevention and Compliance Policy	01 July 2021	
Compliance and Criminal Risk Prevention Manual	08 January 2020	
Compliance and Criminal Risk Prevention Manual (particular part)	08 January 2020	

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## **I. Purpose**

The present Third Party Code of Ethics of the LOPESAN Group (hereinafter also referred to as the "Third Party Code of Ethics") tries to establish the principles and considerations for clients, suppliers and other business partners that play an essential role in the value chain of LOPESAN (understanding by LOPESAN any subsidiary company of INVERTUR HELSAN, S.L.U. and referred to interchangeably as "**LOPESAN**" or the "**Group**").

In this sense, the Third Party Code of Ethics is understood as an extension of the LOPESAN's Code of Ethics, which reflects our respect for people and the law, as well as our commitment and responsibility to customers, suppliers and other stakeholders of the Group. It constitutes the foundation of our ethical principles and corporate culture.

Thus, this Third Party Code of Ethics articulates below the catalogue of rules of conduct and general guidelines for action that must govern the behaviour of all Third Parties, as defined below. Sometimes, making the right decision can be complex; therefore, frameworks are defined for situations requiring corporate guidelines. In these situations, any inappropriate or improper conduct could compromise our ethical culture, damage the Group's reputation, and even lead to severe sanctions. In any case, the Group provides all professionals and Third Parties with a Whistleblower Channel, as well as a body to resolve any doubts that may arise, i.e., the (Compliance Officer).

## **II. Scope**

This Third Party Code of Ethics is mandatory for all customers, suppliers and other business partners (hereinafter the "**Third Parties**") that have agreements with LOPESAN, regardless of where in the world they operate and without prejudice to compliance with the existing institutional and legal framework of each country.

In addition, the Group shall promote that Third Parties having a relationship with LOPESAN are governed by the ethical principles and behavioural guidelines in this Code within the framework of their relationships and contractual obligations.

## **III. Principles and behavioural patterns**

Any activity carried out by a Third Party in the name and on behalf of LOPESAN must always be subject to the law and the ethical principles of integrity, professionalism and respect.

In accordance with the above, the following are a series of ethical principles and minimum standards of behaviour that must be observed by all Third Parties in their sphere of activity and which do not constitute a closed catalogue.

## **1. Compliance with the law and with obligations undertaken**

Third Parties undertake to carry out their professional activity following current legislation in all areas of activity, adapting their behaviour at all times to the applicable regulations.

Third Parties shall also fully respect the obligations and commitments under their contractual relationship with LOPESAN and other third parties.

## **2. Integrity and relations with Third Parties**

### **2.1. Bribery and corruption**

Third Parties shall act in accordance with anti-bribery and anti-corruption laws and are expressly prohibited from using unethical practices or practices likely to influence the will of persons outside the organisation (both between individuals and with members of the Public Administration), such as accepting, offering or granting, directly or indirectly, gifts or compensation of any kind, to obtain any benefit, advantage or consideration.

Furthermore, Third Parties shall be prohibited from making any unjustified or unlawful donations or sponsorships that could constitute acts of concealed corruption, and such donations or sponsorships must follow current legislation.

### **2.2. Conflicts of interest**

Third Parties shall be prohibited from entering into any agreement with any employee of LOPESAN that may give rise to a conflict of interest.

For these purposes, a conflict of interest is understood to exist when, during the performance of their duties –especially in decision-making– the interest that should govern their actions, i.e. the loyal and professional interest, conflicts with or is influenced by their own or personal interest. Such a clash of interests may affect judgement and objectivity.

A conflict of interest also exists when the personal interest relates to a Person Related to the<sup>1</sup> Third Party. In case of doubt, you can always ask the Compliance Officer for information.

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<sup>1</sup> For the purposes of this Code, a Person Related to the Third Party is defined as:

- i. their spouse or a person in a similar relationship of affection;
- ii. their siblings, ascendants and descendants;
- iii. siblings, ascendants and descendants of the Third Party's spouse or unmarried partner;
- iv. the spouse or unmarried partner of their siblings, ascendants and descendants;
- v. uncles, aunts, uncles, cousins, nephews, nieces and nephews, as well as their spouses or unmarried partners;
- vi. legal persons or organisations without legal personality which are controlled or managed directly or indirectly by the member of Staff or by the natural persons referred to in the previous numbers.

### **2.3. Relations with public authorities and administrations**

Third Parties' relations with any public or official body or its representatives must be governed by the principle of institutional respect, collaboration, integrity, homogenisation and ethical compliance, complying accordingly with the resolutions arising therefrom.

### **2.4. Competitors**

Third Parties shall conduct their business respecting fair competition and all applicable competition laws. They shall therefore be prohibited from seeking to restrict competition by:

- Inducing a competitor or collaborator to breach a contract with a third party.
- Obtaining unauthorised access to confidential information.
- Securing an unfair competitive advantage.
- Any agreement that interferes with trading conditions.
- Engaging in activities that may damage the reputation of LOPESAN.

### **3. Respect for individuals.**

Third Parties shall respect the dignity, privacy, and any other rights of their employees, preventing any conduct that may restrict or infringe on such rights.

In particular, Third Parties shall respect the principles of equal opportunity, diversity and non-discrimination (race, sex, language, religion, disability, sexual orientation, opinion, origin, economic position, birth, trade union membership or any other personal/social condition or circumstance) in the workplace.

Similarly, all Third Parties shall reject any manifestation of physical, psychological or moral harassment or abuse of authority, which could violate the dignity of individuals.

### **4. Protection of the Group's assets**

Third Parties shall use the Group's assets (tangible and intangible) that may be placed at their disposal in a responsible, efficient and appropriate manner for business purposes and, under no circumstances, for unlawful purposes.

To this end, Third Parties shall comply with the Group's internal guidelines and other regulations concerning the use of its operational resources that will be made available to them.

### **5. Prevention of money laundering and terrorist financing**

Third Parties undertake to comply with all applicable national and international regulations and provisions on anti-money laundering and combatting the financing of terrorism.

Thus, Third Parties shall refrain from promoting, facilitating, participating in or covering up any money laundering and terrorist financing operations and operations outside the law in force.

## **6. Confidentiality and intellectual and industrial property rights**

Third Parties shall be obliged to respect the principles of confidentiality and intellectual and industrial property concerning all internal affairs of the Group to which they may have access in the performance of their professional activity due to their relationship with LOPESAN.

## **7. Protection of personal data**

Third Parties who, during their professional activity, have access to personal data shall be obliged to comply with applicable data protection and privacy legislation.

## **8. Good accounting and tax practices**

Third Parties shall act before the tax authorities with honesty, transparency, and respect for the law. They shall comply with their accounting and financial record-keeping obligations accurately, honestly and objectively, following accounting legislation and regulations.

## **9. Health and safety at work**

Third parties with whom LOPESAN has a relationship shall have policies and procedures in the field of health and safety at work and constantly promote the corresponding measures in accordance with the legislation to prevent and minimise occupational hazards.

## **10. Environmental protection and sustainability**

Third Parties shall be committed to protecting the environment and promoting sustainable business, conducting their activities in an environmentally responsible and respectful manner and complying at all times with applicable laws.

## **11. Other practices rejected by LOPESAN**

- Any Third Party is prohibited from facilitating or promoting in any way prostitution or related acts within the framework of their professional/commercial relationship with LOPESAN.
- Likewise, it is strictly forbidden to promote, facilitate or traffic in any narcotic or psychotropic substances in the performance of professional activities at LOPESAN.

- Third Parties are prohibited from hacking or fraudulent alteration of devices or equipment enabling access to broadcast or interactive services to gain unauthorised access to such services.

## **12. BODY RESPONSIBLE FOR THE SUPERVISION, CONSULTATION AND INTERPRETATION OF THE CODE**

LOPESAN's Compliance Officer will be the internal body responsible for updating, supervising and controlling compliance with the principles, values, guidelines and behavioural standards set out in this Third Party Code of Ethics.

In addition, the Compliance Officer ([lfermoso@lopesan.com](mailto:lfermoso@lopesan.com)) will resolve any doubts or queries that may arise from the application and implementation of the same.

## **13. COMPLAINTS CHANNEL**

To enable Third Parties to report queries and possible breaches of current legislation, the Third Party Code of Ethics and other internal Group regulations, LOPESAN provides a Whistleblower Channel ([canaldenuncias@lopesan-com](mailto:canaldenuncias@lopesan-com)) managed independently and impartially by the Compliance Officer (Head of the Corporate Internal Information System), in which the confidentiality of the informant's identity is guaranteed, including the possibility of reporting anonymously.

Under no circumstances will LOPESAN retaliate against the bona fide complainant, and it ensures compliance with the relevant technical and organisational measures to protect personal data.

The principles and guarantees of the Whistleblowing Channel are described in the "LOPESAN's Corporate Policy on Internal Reporting and Whistleblower Protection System", available on the corporate website.

## **14. BREACHES AND VIOLATIONS OF THE CODE OF ETHICS**

Failure to comply with the principles and values contained in this Third Party Code of Ethics may result in the termination of the contractual relationship without prejudice to any other legal or administrative actions that may be applicable.

## **15. ENDORSEMENT, COMMUNICATION AND DISSEMINATION OF THE CODE OF ETHICS**



This Code was endorsed by the Administrative Body of INVERTUR HELSAN, S.L.U. on 29 January 2024, which will be responsible for approving successive updates, especially when regulatory, social, business or any other circumstances so require.

LOPESAN shall make the Code available to all Third Parties on the Group's website and adopt the measures that, where appropriate, are relevant for disseminating and communicating its contents.