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# CODE OF ETHICS

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December 2023

## AMENDMENT CONTROL

VERSION- SECTIONS	REMARKS- FECHA
V.0. Initial document	In force since 2010
V.1. Sundry updates	In force since 2015
V.2. Sundry updates	In force since 2016
V.3. Sundry updates	In force since 2017
V.4. Update. Adaptation to certification of UNE – ISO Standards	In force since 2018
V.5. Review and update. Inclusion of changes regarding defence of competition; determination of the global term of Compliance Body; inclusion of anonymous reporting and specification regarding Corporate Responsibility; Inclusion of section on sustainability	Prepared, supervised and approved by the CB in the Minutes of 24th March and by the Governing Body on 03/2022
V.6.- Mejora técnica del punto 4.5 respeto al medioambiente, flora y fauna, y adaptación del punto 6.2 Sistema interno de información y su Canal Ético a la normativa de protección al informante (Ley 2/2023, de 20 de febrero)	Preparado, supervisado y aprobado por el OC en Acta de 29/11/2023 y Órgano de Administración en 12/2023

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## 1. MESSAGE FROM THE GOVERNING BODY

Dear colleagues,

Since it was founded, CLECE VITAM, S.A. has maintained a corporate commitment with the different players who form part of its activity and interact with the organisation or its employees. This commitment has been based on the ethical principles that inform operation of CLECE VITAM, S.A. and that form part of its corporate culture.

We have always felt proud of the quality of our work, of the experience and professionalism we provide, and the solidity of our values and our way of acting. We are firm defenders of legality and ethics, and we promote that behaviour on all the markets where we operate.

We must guarantee that, within the organisation as well as outside it, everybody understands the way we act. The keys to our success are based on transparency and honesty.

This document embodies our philosophy and entrepreneurial commitment, links its business vision and strategy, the corporate social responsibility practices, submission to the rule of law, ethical actions and the values that must govern our behaviour. Definitively, it is vital to ensure and maintain mutual respect for shareholders, directors, executives, clients, users, providers, collaborators, competitors, governing authorities, community, and the environment.

Its knowledge and fulfilment are transcendental to continue to adapt to the demands of an increasingly more competitive global market, granting our clients and workers sufficient confidence for them to be able to trust that the organisation has implemented the internal processes and ethical practices that guarantee accepted integral, professional behaviour in the national and international fields.

Due to this, all the employees have the responsibility to know and comply with the ethical principles of CLECE VITAM, S.A., as well as to provide information on any improper behaviour that might be observed using the channels made available to them. Moreover, all the employees who do so shall be protected against possible reprisals.

***“A company of people for people”***



I encourage you for each person to continue to be responsible, maintaining the highest degrees of honesty in our working environment and society in order for us to maintain our reputation of being a reliable, ethical, transparent company, with principles, values and respect for individuals.

**THE GOVERNING BODY:**

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## 2. OBJECT AND SCOPE OF APPLICATION

The Code of Ethics of CLECE VITAM, S.A. has the object of establishing the ethical principles that must guide behaviour by all the people who work and interact with CLECE VITAM, S.A.. It also has the aim of providing general behavioural guidelines to be able to fulfil those principles. Definitively, it has the aim of helping to consolidate an accepted, respected entrepreneurial conduct that is respected by all its employees and executives.

This Code of Ethics is configured as a starting point that affects our activity overall and contains the fundamental principles of action of CLECE VITAM, S.A., that in turn inspire and develop the internal rules and procedures for organisation and operation.

With this, we wish to promote a compliance culture to orient relations between employees; their interactions between clients, users, providers and external collaborators; and relations with public and private institutions and society in general. In addition to the guidelines recorded in the document, our personal and professional conduct shall always be based on the principles of honesty, good faith, behavioural integrity and common sense.

It is applicable to all the activities of the organisation and its fulfilment is mandatory for all the members of CLECE VITAM, S.A., regardless of the office or post they hold within the organisation, their type of relationship and geographic location.

CLECE VITAM, S.A. undertakes to ensure clients, users, business partners, providers, subcontractors, foreign subsidiaries, non-subsidiary companies and, in general, any party concerned with whom we work, know its content and are governed by the same patterns of conduct and similar values to those established in this document.

For the purposes of this Code, "CLECE VITAM, S.A." is understood both as the company CLECE VITAM, S.A., S.A., as well as its subsidiary companies.

### 3. ETHICAL PRINCIPLES AND VALUES OF CLECE VITAM, S.A.

CLECE VITAM, S.A. has the objective of all persons and entities to which this Code of Ethics is applicable complying with the ethical principles that are stated below:

- ❖ Respect for the current legal status: compliance and abiding by the applicable laws.
- ❖ With regard to human rights and public liberties, contribution to preservation of the natural environment and collaboration with development and wellbeing in communities.
- ❖ Persons come first: providing good working conditions, respecting labour rights.
- ❖ Attention and response to new demands for services by society.
- ❖ Innovation to develop new technologies that contribute to social and environmental improvements.
- ❖ Satisfying our clients, promoting sincerity, equity, veracity, fulfilment of commitments, free competition and transparency. Maintenance of economic solvency and correct sustainable management of our resources.
- ❖ Training and development of our workers; active policies for work and family life balance, and respect for the principle of equality.
- ❖ Respect for the environment and application of preventive measures that guarantee the health and safety of our workers, in performing all our activities.



## 4. GENERAL RULES OF CONDUCT

### 4.1. Compliance with the legal terms and ethical principles

All the employees and executives of CLECE VITAM, S.A. must comply with the laws in force wherever they perform their corporate and professional activity, according to their spirit and purpose, observing ethical behaviour in all their actions.

All employees must know the laws that affect their area of work, requesting the necessary information from their superior where appropriate, or from the relevant instances.

All employees who participate in recording, preparation, reviewing and reporting financial information must know and comply both with the legal regulations as well as the rules and procedures for internal control that affect performance of their work in order to assure the reliability of the financial information issued. They must also know the main elements and guarantees that comprise the Integral Compliance Management System of CLECE VITAM, S.A., particularly as to what may affect them and regarding their area or scope of action.

All employees must thus abstain from collaborating or participating in breach or infringement of any law, as well as from performing any action that might compromise respect for the principle of legality.

### 4.2. Respect for people

All strategic policies and plans by CLECE VITAM, S.A. are a reflection of our corporate values. Our Human Capital is one of the main values on which the success of CLECE VITAM, S.A. is based, generating an added value for our services by means of an active policy in personnel management.

Due to all this, we at CLECE VITAM, S.A. believe in balanced growth, undertaking the ongoing challenges and responsibilities that we have been faced with. Thus, we have opened up new ways to corporate and professional development through an active commitment to society, all thanks to the people who form the human group at CLECE VITAM, S.A., a team identified with a common project and commitment.

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### 4.2.1. Respect and dignity

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CLECE VITAM, S.A. treats all persons with respect and dignity, valuing the diversity and particularities of each individual and recognising their rights as employees, providing the same opportunities in access to employment and professional promotion.

Both executives as well as employees must engage in communication frequently and respectfully, listening to each other regardless of their post or condition. All employees have the obligation to treat their colleagues, superiors and subordinates fairly and respectfully, creating a respectful workplace environment and a positive working atmosphere.

No employee may be discriminated due to their age, race, ethnicity, gender, religion or beliefs, sexual or gender orientation or identity, aporophobia or situation of social or family exclusion, marital status or maternity, illness, or persons with functional diversity, ideology, political opinion or origin.

The company shall not require its staff to leave deposits or identity documents under its custody at the beginning of the labour relationship. All employees must know the basic terms and conditions of their employment and minors, under 16 years of age, shall not be allowed to work (according, in all cases, to the terms of the legal regulations in force regarding work by minors).

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### 4.2.2. Professional and personal balance

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CLECE VITAM, S.A. promotes conciliation between professional life and personal life and encourages its executives and employees to work with those responsible for supervising their performance to find appropriate solutions to deal with related difficulties that may arise.

The company shall guarantee fulfilment of the working hours or daily schedules in compliance with the laws in force in all cases.

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### 4.2.3. Harassment

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All expressions or forms of harassment, bullying or sexual abuse are prohibited: verbal harassment, physical harassment, threats, hostility, soliciting sexual favours or behaviour in relation to employment, performance evaluations, promotions and/or promotion.

Any employee who observes a situation of harassment or considers they are a victim of such must notify this through the Protocol and channel for communication established for that purpose in order to be able to carry out a strict confidential investigation.

### **4.3. Health and safety in the workplace**

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CLECE VITAM, S.A. undertakes and considers the Labour Risk Prevention policy to be a fundamental value for each and every one of the activities, decisions, orders and instructions that are implemented in each hierarchical line, as an effective means to manage people and to prevent health issues.

CLECE VITAM, S.A. requires safety in the workplace always to be a priority matter: it shall provide its employees a safe, stable environment and shall commit itself to permanently establish the labour risk prevention measures established by the law.

All employees are responsible for strictly abiding by the health and safety regulations. They must also make responsible use of the equipment they have been assigned when performing activities with risk and shall share their knowledge with their colleagues and subordinates to promote fulfilment of risk protection practices.

### **4.4. Vocational development**

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CLECE VITAM, S.A. backs and provides all its staff opportunities for vocational development. To that end, it promotes a training policy that focus on learning and personal and professional development of its employees, in order to achieve improved performance when carrying out their duties.

All the employees may participate actively in the training plans that CLECE VITAM, S.A. makes available to them, involving themselves in their own development and committing to maintaining the necessary knowledge and skills up to date.

### **4.5. Respect for the environment**

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Respect for the environment, flora and fauna is a basic pillar of action by CLECE VITAM, S.A., so we are committed to conservation of the environment and pollution prevention in order to minimise the environmental impact of our activities. In that sense, CLECE not only contributes actively to training its employees to encourage the best environmental practices and responsible methods in performing its activities, but also transfers that commitment to collaboration with other third parties and companies.

#### **4.6. Trade Union freedom**

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CLECE VITAM, S.A. shall respect the right of the workers to form Trade Unions, to be members of the Trade Union they freely choose, to collective bargaining, as well as the rest of the rights recognised by the laws in force in these matters.

## 5. PRINCIPLES OF ACTION

Thanks to the integration of the different areas of business, both in management as well as provision of services, we may provide a quality global response to client needs and satisfy their expectations by always seeking ongoing improvement.

Excellence in management includes loyal, ethical conduct by each of us. Our principles of action contain guidelines with regard to individual and collective responsibilities and obligations to our employees, clients, users, providers, shareholders and other interest groups.

### 5.1. Integrity and professionalism

CLECE VITAM, S.A. employees and executives must act with integrity and professionalism and respect for the company's interests, by efficient action focused on excellence and quality in all its services.

Likewise, all employees must act with a spirit of collaboration, making the knowledge or resources that may be provided by achieving the corporate objectives and interests available to the other organisational units and persons who form CLECE VITAM, S.A.

### 5.2. Corporate reputation

CLECE VITAM, S.A. performs its activities in a multitude of areas that have a clear impact on the company. Its reputation depends on achieving perception by outsiders, not only through each activity performed, but also by all the staff's behaviour. Due to this, the executives and employees are responsible for preserving the image and reputation of CLECE VITAM, S.A., avoiding actions that may discredit it. When our activities may have a significant public repercussion, one must avoid involving or using the name or image of CLECE VITAM, S.A. to promote political options or currents of opinion.

In that sense, the organisation and all its members must abstain from any illegitimate interference in the political field.

Likewise, the staff may not issue deceitful publicity regarding activity by the company and must avoid all kinds of conduct that constitute or may constitute an abuse or illicit restriction of competition.

### **5.3. Appropriate use of assets and resources**

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CLECE VITAM, S.A. provides its employees the necessary resources to perform their professional activity.

CLECE VITAM, S.A.'s assets and resources must be cared for by all executives and employees, so they may only be used for its own legitimate purposes within the scope of its action. Without this being limiting, the assets and resources of CLECE VITAM, S.A. are the following:

- ❖ Information on the business, persons and products.
- ❖ Information processing systems, including files, electronic systems, computers and electronic mail.
- ❖ Reports, technology, intellectual and industrial property.

### **5.4. Conflicts of interest**

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CLECE VITAM, S.A. considers that its relationship with its employees must be based on loyalty and good faith arising from common interests. Although the company respects participation by its employees in other financial or corporate activities, it is necessary for such activities not to give rise to conflicts of interest with the company or to the possibility of them being interpreted as such.

Conflicts of interest arise when the independence and impartiality of the person who has made the decisions are compromised due to other secondary interests that influence the result of a decision, especially for private benefit. Conflicts of interest of a personal nature may arise, for example, due to personal investments, to work performed by relatives, or from previous labour relationships. Executives and employees must ensure they avoid conflicts of interest, maintaining their independence at all times.

When faced with situations in which any doubt may arise, the employee must notify the Compliance Body, as well as their hierarchical superior, and avoid making a decision that might give rise to action being taken against the interests of the company.

### **5.5. Intellectual and industrial property**

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The rights of use and exploitation of any innovations and inventions that CLECE VITAM, S.A. employees produce while performing their labour activity and duties,

and that give rise to brands, patents, invention models, authorship rights, industrial drawings and models, or any other kind of intellectual or industrial property, shall belong to CLECE VITAM, S.A., which shall protect them under the terms established by the law.

## **5.6. Transparency and adequacy of financial information**

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All accounting and financial records and reports must adequately record the financial situation as well as result of our operations.

When preparing financial information, it is necessary to comply exactly and fully with the financial rules and principles and to have adequate internal processes and checks that are complete, reliable and fulfil all the applicable legal requisites.

Special attention must be paid in financial and commercial transactions to cases in which there are signs of a lack of integrity by the persons or entities performing such transactions, in order to avoid possible laundering of money from illicit activities.

Due to the above, collaboration shall be provided to facilitate work by the Internal Audit unit, as well as external auditors and the competent authorities.

## **5.7. Integrity and transparency with interest groups**

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Under no circumstances may practices of a fraudulent nature be allowed, such being understood as any intentional action performed by a person to achieve benefit using inappropriate means, any information, asset or resource of CLECE VITAM, S.A..

In their relations with interest groups, CLECE VITAM, S.A. staff undertake to encourage cooperation and dialogue and to maintain transparent, flowing relations.

### **5.7.1. Measures against bribery and corruption**

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CLECE VITAM, S.A., as set forth in its Integral Compliance Management System, declares itself contrary to influencing the will of people outside it to obtain any benefit by use of non-ethical practices.

In that sense, no employee is allowed to make and/or receive illegal payments or bribes, gifts, presents or advantages from entities, persons, public or governmental

authorities, to assure any concession, contract, approval or advantage in their own advantage or that of the organisation.

Nor may employees directly or indirectly offer, deliver, or receive any payment in cash, species or any other benefit, from any person in the service of any public or private entity, political party or candidate to a public office, for the purpose of illicitly obtaining or maintaining businesses or other advantages.

### **5.7.2. Gifts and hospitalities**

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CLECE VITAM, S.A. employees and executives, as well as third parties with whom it maintains relations, shall fully abstain from soliciting, promising, offering, receiving or delivering gifts, presents, attentions or hospitalities, advantages or undue compensations, in order to corrupt public officers or authorities, natural or legal persons, public or private, both at national as well as international level, for their own benefit, that of the organisation or a third party.

It is prohibited to deliver or receive gifts, presents, attentions or hospitalities:

- ❖ When they exceed one hundred and fifty euros per annum.
- ❖ When they are offered to or given by a public authority or officer.
- ❖ When they are prohibited by the legislation of each country.

Merely promotional or courtesy gifts, with a negligible value, may be accepted, especially if they bear the corporate logo of the giver. In all cases, the terms set forth in the internal Policy and/or regulations regarding the matter shall apply.

Any doubt that may arise concerning the nature of a gift, present, attention or hospitality must be notified to the relevant superior and, if appropriate, to the Compliance Body.

### **5.7.3. Confidentiality and processing information**

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The professional regulations and contractual conditions applicable to the majority of the work require one to maintain confidentiality information provided by clients, users and employees that is not in the public domain and that may become known while performing their work. That obligation shall persist even after the labour relationship with CLECE VITAM, S.A. has ended.

CLECE VITAM, S.A. complies with the legal obligation to keep absolute confidentiality with regard to the personal data we manage while providing the



service, both our own personal data as well as that of users and clients, providing all the necessary confidence in the processing of such data.

Information of a private or confidential nature shall not be communicated to third parties and special attention must be paid to avoiding accidental disclosure of such information.

In any event, one shall act with respect for the legal requisites, regulations and internal procedures on Security of Information and Data Protection.

#### **5.7.4. Defence of free competition**

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CLECE VITAM, S.A. respects and encourages free, loyal and honest competition, showing its absolute commitment at the highest level to compliance with the regulations on defence of competition.

CLECE VITAM, S.A. and its employees shall ensure their action complies with the regulations in force and shall abstain from performing or encouraging any practice that may have negative implications for CLECE VITAM, S.A. within the scope of competition law.

In particular, CLECE VITAM, S.A. employees undertake not to disclose information that may be considered commercially sensitive or strategic from the point of view of competition law.

#### **5.7.5. Relations with clients, users, providers and business partners**

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CLECE VITAM, S.A. considers its clients, users, providers, collaborating companies and business partners to be essential parties to achieve its objectives for growth, profitability and improvement of the quality of the service, seeking to establish relations based on confidence, mutual respect, transparency, confidentiality and free competition.

In their relations with clients and users, all employees must have the objective of achieving the highest levels of quality and excellence in providing the services.

In its choice of providers, contractors, collaborators and business partners, it promotes competition among them, acting impartially and independently. All employees who participate in the selection and homologation processes act

impartially and objectively, applying quality and cost criteria, avoiding a clash between personal interests and those of CLECE VITAM, S.A..

Moreover, those third parties are required to know, respect and fulfil the provisions set forth in this Code of Ethics.

## **5.8. Commitment to society**

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CLECE VITAM, S.A. undertakes that its actions are socially responsible, with special attention to respecting cultural diversity and the principles and customs of the communities where its activities are carried out.

CLECE VITAM, S.A. channels its commitment to society through the “Zenit Social” project. It is the expression of its commitment to people, understood not as a duty of the company or a designed social responsibility strategy, but rather as something inherent to its origin and development.

“Zenit Social” vertebrates its activity on two axes of action: Integration and Awareness. The different actions carried out by the company are set within these axes and seek to provide direct and indirect benefits to different groups.

- ❖ *Integration*: Encouraging equal opportunities through integration of from disadvantaged and vulnerable groups, mainly persons with functional diversity, risk of social or family exclusion, women who suffer gender violence, victims of terrorism and unemployed youths.
- ❖ *Awareness*: Making the population aware of the reality and living circumstances of the most vulnerable groups in society.

### **5.8.1. Sustainability**

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CLECE VITAM, S.A. maintains a constant commitment to sustainable development, serving society in the most efficient, ethically responsible way. An adequate corporate sustainability structure must be based on other pillars such as the economic, social, legal or reputational ones. Only from that global perspective is it possible to manage risks and opportunities in an optimal manner in order to establish a sustainable business that provides long term value, in the amplest sense of the term.

At CLECE VITAM, S.A., we work on a daily basis to comply with sustainability-related regulatory demands and to integrate our business both in the so-called ESG factors (Environmental, Social and Governance) as well as the SDO (Sustainable Development Objectives) defined by the United Nations. All this contributes to respect for the social and economic setting and the environment.

## 6. COMPLIANCE, COMMUNICATION AND MONITORING

Compliance with the Code of Ethics is mandatory for all persons included within its scope of application.

CLECE VITAM, S.A. shall notify and distribute the content of this Code among all its employees as well as providers, contractors, collaborators, subsidiaries and non-subsidiaries, and different business partners.

All the employees have the duty and right to provide certifiable written reporting to their hierarchical superior, or directly through the Ethical Channel, on any conduct in the company that they may, in good faith, consider to be a violation of the law, or the principles and values of CLECE VITAM, S.A.. The hierarchical superiors must take adequate measures to resolve any matter arising.

CLECE VITAM, S.A. shall not allow any discrimination or reprisal whatsoever against employees due to the fact of having reported real or suspected infringements in good faith. Notwithstanding this, malicious communication of incorrect information or false reports shall amount to a breach of the terms of this document and may give rise to disciplinary measures being enforced.

### 6.1. Compliance Body

There is a Compliance Body to ensure compliance with this Code and its principles, to resolve incidents or doubts regarding their interpretation and to adapt the appropriate measures for the best compliance.

### 6.2. Internal information system and ethics channel

CLECE VITAM, S.A. has an Internal Information System for Infringements, where the Ethics Channel is configured as its main element.

All employees are entitled to and have the duty to provide information in good faith, through the Ethics Channel, anonymously and/or confidentially, on any conduct at the company that may constitute a breach of the laws, internal regulations or principles and values recorded in this Code.

The Ethics Channel allows any party concerned or collaborator, as well as any other person with present or past relations with the company to make use of that channel according to the purpose stated. The Ethics Channel is accessible through the corporate web along with the Operating Policy that regulates it.

CLECE VITAM, S.A. shall not admit any discrimination whatsoever, nor a reprisal of any kind against the persons employed, parties concerned or collaborators due to the fact of having reported, in good faith, on eventual infringements or undue conduct. Notwithstanding this, malicious notification of false information, or that obtained irregularly, or that lacks all plausibility, may amount to a breach of the terms of this document and lead to disciplinary measures being undertaken.

The Internal Information System has a System Manager (ISSM) who is in charge of its management and ensuring diligent processing of the notifications received, as set forth in its Development Procedure and other internal regulations.

### **6.3. Disciplinary Regime**

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Breach of the terms set forth in this Code of Ethics, or any of the regulations that develop it, as well as of the legal terms in force, shall cause immediate reaction by the organisation pursuant to the terms set forth in the Disciplinary Regime, and the penalties, legal actions and/or corrective measures it deems appropriate may be adopted in keeping with the severity and proportionality of the facts.

## **7. ENFORCEMENT, TERM, NOTIFICATION AND REVIEW**

This Code of Ethics shall come into force right on the date of approval, amendment or update of this document. It shall be published and distributed for adequate knowledge, being made available for consultation through the corporate web. In ordinary circumstances, CLECE VITAM, S.A. shall review its content with the frequency established in its documented information system and, under extraordinary noes, when significant circumstances of a legal, organisational nature arise, or any other that may require its immediate adaptation and/or updating.