



GOVERNING PRINCIPLES TO PREVENT CRIMINAL LIABILITY, ANTI-BRIBERY AND DEFENCE OF COMPETITION

APPROVED BY
THE GOVERNING BODY:

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AMENDMENT CONTROL

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1. INTRODUCTION

Within the framework of the Code of Ethics of CLECE VITAM, S.A. and its subsidiaries (hereinafter CLECEVITAM or the Organisation) and as part of the Integrated Compliance Management System it has implemented, a series of principles are recorded below that must govern professional action by the people who form and are related to CLECEVITAM, to prevent or avoid the possibility of irregular conduct, crime or infringements being carried out that give rise, in turn, to liability both for natural persons as well as for CLECEVITAM.

Thus, it is prohibited to perform the types of conduct detailed below in this catalogue of principles.

2. SCOPE

These governing principles are applicable to all the activities by the Organisation and their compliance by all members of CLECEVITAM is obligatory, regardless of the office or post they occupy within the Organisation, their type of relationship and geographic location.

On the other hand, they shall include relationships with third parties, business partners, persons acting or performing activities on behalf of the organisation, foreign subsidiaries and controlled and non-controlled owned companies.

All of these must know and apply these principles to their scope of professional activity.

3. GOVERNING PRINCIPLES AND PROHIBITED CONDUCT IN THE CRIMINAL AND ANTI-BRIBERY FIELD

3.1. Preventing corruption in order to be a more competitive and sustainable company, helping to build a fairer society

In this regard, it is prohibited to engage in behaviours aimed at:

- ❖ Offering or providing sales executives, executives, senior managers or members of staff of another organisation or company any unjustified advantage or benefit in exchange for an economic transaction that would unduly favour CLECEVITAM.

- ❖ Requesting or accepting from another organisation or company any unjustified advantage or benefit in exchange for an economic transaction that would unduly favour that organisation or company over any other.
- ❖ Offering or giving bribes or payments of any kind to an authority and/or public employee in order for them to act or fail to act in a particular way with regard to their public duties, in order to maintain a contract or obtain an advantage or benefit of any kind for CLECEVITAM.
- ❖ Agreeing to any request from an authority and/or public employee for a bribe or payment of any kind in order for them to act or fail to act in a particular way in their public duties, in order to secure a benefit or advantage of any kind for CLECEVITAM.
- ❖ Influencing a public employee or authority by exploiting one's personal relationship with them, in order to obtain a beneficial outcome for oneself or for CLECEVITAM.
- ❖ Accepting or requesting bribes or any other promise of remuneration in order to influence a public employee so as to bring about a resolution that could directly or indirectly lead to an economic benefit for oneself or for the company.
- ❖ Undue management or administration of public funds or valuables.

3.2. Rejection of fraud and participation in criminal organisations to assure clean, ethical rules of the game

Under this principle, the following behaviours are prohibited:

- ❖ Misleading third parties so that they dispose of assets (handing over money, making a payment, etc.) to their own detriment or to the detriment of others, in order to secure a benefit or financial gain for CLECEVITAM.
- ❖ Carrying out any such act of asset disposal or any act which generates obligations for the company that lead to company assets being reduced or hidden to avoid civil liability payments, or in order to hinder or impede the efficacy of any kind of seizure of assets to the detriment of the company's creditors.
- ❖ Committing irregularities in the company's bookkeeping, not keeping accounts or keeping a double set of accounts or hiding or destroying documentation that the company is obliged to keep, in a situation of current or imminent balance-sheet insolvency.

- ❖ Hiding or destroying company assets that are included in bankruptcy proceedings; transferring money or other assets or taking on debts that are not proportionate to the debtor's financial position; or selling or providing services at a price less than the cost of their purchase or production, in a situation of current or imminent balance-sheet insolvency.
- ❖ Requesting gifts or promises in order not to take part in a public tender or auction, as well as using any other scheme or threat to prevent another party taking part in it. This also includes collusion with another party in order to alter the price of the final bid, as well as fraudulent bankruptcy or withdrawal by the awardee.
- ❖ Making deceitful offers or advertising of products or services by false allegations or uncertain statements regarding their characteristics.
- ❖ Billing higher amounts for products or services whose cost or price is measured by automatic appliances, by altering or manipulating these.
- ❖ Participating in operations or transactions intended for acquisition, possession, use, conversion, or transmission of assets knowing that they originate in a criminal activity, to conceal their illicit origin, or conceal the legal consequences of the operating method.
- ❖ Not recording businesses, operations or financial transactions on the books, or recording them with false figures, or keeping fictitious accounting records in general.
- ❖ Receiving and/or making donations or contributions intended for a political party, federation, coalition or group of voters in breach of the terms set forth in the regulations on financing political parties. Promotion, constitution, management and/or direction of an illicit association or a criminal terrorist organisation, including participation and/or active cooperation by any means or action such as financing, for example.
- ❖ Importation, exportation, trade, holding, concealment, theft, trading in prohibited goods and/or smuggled merchandise without abiding by the specific regulations governing these and the customs regulations.

3.3. Preventing offences against the Public Treasury and Social Security in order to help maintain revenues for the public coffers and for essential services.

To comply with this principle, it is prohibited to engage in behaviours aimed at:

- ❖ Avoiding the payment of taxes, amounts withheld or amounts that should have been retained or paid on account to the Public Treasury.
- ❖ Obtaining undue rebates or enjoying undue tax benefits from the Public Treasury.
- ❖ Not making Social Security payments, or unduly obtaining rebates on them, or unduly benefitting from deductions.
- ❖ Obtaining benefits from Social Security for oneself or for the company, or prolonging benefits, by simulating or hiding facts that should be reported.
- ❖ Falsifying the conditions required to obtain subsidies or aid from Public Administrations or hiding any conditions that might prevent any such aid being awarded.
- ❖ Failing to comply with obligations relating to accounts, bookkeeping or records, or to keep different accounts for the same activity or financial year.
- ❖ Not recording businesses, operations, or financial transactions on the books, or recording them with false figures, or keeping fictitious accounting records in general.
- ❖ Hindering inspection activity or that performed by the supervisory bodies and regulatory entities.

3.4. Appropriate use of new technologies, with regard to intellectual property, consumers and individuals' right to privacy, underpinning our commitment to innovation and development

In order for new technologies to be used in an appropriate and respectful way, the following behaviours are prohibited:

- ❖ Infringing the privacy of another person by empowerment, disclosure, discovery or interception of personal or secret communications, opening letters, electronic mail messages, or any other documents or personal belongings without the person's consent.
- ❖ Empowerment, use, unauthorised modification or alteration of reserved personal or family data recorded on computer files or media, electronic, telematic or any other kind of file or public or private record. This includes cession, diffusion or revealing images or recordings without consent by the person concerned.

- ❖ Breach of security methods by generation, production, use or acquisition of a computer program or system that allows unauthorised, illicit and illegitimate access to the whole or part of an information system.
- ❖ Deletion, destruction, deterioration, destruction or elimination, modification or making electronic data inaccessible without authorisation, thus also altering the actual computer media system.
- ❖ Infringement by any means of intellectual and industrial property rights to works (literary, artistic, educational and scientific creations) or products (patents/brands), by their reproduction, copying or plagiarism, or by their unauthorised manufacture, importation, holding, use and access, distribution or entry to Spanish territory, without consent from their owner, and knowing that they are registered.
- ❖ Copying software (programs, operating systems, etc.), downloading internet files without the appropriate authorisation or licence, or publishing online links to illegal download pages.
- ❖ Disclosure, distribution, cession to third parties or obtaining a company secret when there is a legal or contractual obligation to protect it, with or without knowledge of the illicit origin of the information.

3.5. Conservation of the environment, surrounding area and protection of animals to assure a future full of opportunities

To comply with this principle, it is prohibited to engage in the following behaviours:

- ❖ Directly or indirectly performing activities such as emissions, noise, tipping, etc., that may cause damage to the environment (atmosphere, soil or subsoil, surface or ground water, sea or high seas) or that are a severe hazard to personal integrity and health.
- ❖ Carrying out activities that consist of picking up, transporting, transforming, eliminating, or making use of waste, or not sufficiently monitoring or supervising any such activities, in such a way that they could be harmful to the environment or lead to death or injury. The same sense is applicable to handling and selling explosive, flammable or corrosive, toxic and asphyxiating substances, that may cause severe harm, and that are contrary to the established security regulations.
- ❖ Engaging in activities that involve operating facilities where dangerous activities are carried out that could damage the quality of the air, water, land, animals, plants or people.
- ❖ Promotion, construction, town planning or building works that may not be

authorised on ground that is legally or administratively recognised a landscape, ecological, artistic, historic or cultural value, and thus that have been considered or classified with special protection.

- ❖ To harm, abuse or abandon a pet, even causing its death.

3.6. Rejecting and reporting conduct against the health and integrity of human beings, which raises our dignity as persons.

Under this principle, behaviour related to trafficking human beings is prohibited; illegal trading in organs; prostitution, sexual exploitation, and corruption of minors; acts that are harmful to public health and drug trafficking.

- ❖ Facilitating entry, transit, transfer, accommodating, exchange or receiving of persons at airports, ports and border areas, to carry out illicit activities when such persons (nationals or foreigners, with special regard for sensitive and/or vulnerable groups) have been subject to violence, abuse of power or position, threat or deceit, for the purpose of exploitation.
- ❖ Promotion, facilitation, mediation, obtention, extraction, preservation, storage or any conduct that favours trafficking in human organs, as well as acts of publicity and attraction of donors, receivers and qualified professionals.
- ❖ To contribute to obtention and/or production, financing, sale, broadcasting, distribution or exhibition of child pornography, or that in which persons belonging to vulnerable and/or sensitive groups have been used, or the content of which displays sexual abuse or aggression, as well as access to or consumption of this kind of material by any means.
- ❖ Publication, diffusion, promotion or inciting others to perform any behaviour or act of hate, hostility, discrimination or violence against a group, including glorification of crimes of genocide, crimes against humanity or against persons and assets protected in the event of armed conflict. Moreover, harm to personal dignity by actions involving humiliation, disparagement or discredit, due to racist- antisemitic reasons, or others regarding ideology, religion or beliefs, family situation, members belonging to an ethnic group, race or nation, their national origin, gender or sexual identity, illness, functional diversity, or situation of vulnerability.
- ❖ To treat another person in a degrading manner, or act with hostility toward them, humiliating them and undermining their moral integrity.
- ❖ Repeated concealment of information regarding the whereabouts of the corpse of a person from relatives or loved ones.

- ❖ Preparation, handling, commercialisation and supply of substances that are harmful to health, chemical products that may cause damage, as well as medicines or health products, food or drink that do not comply with the specific regulations on authorisation of their composition, harmfulness, corruption, destruction or disinfection, including treatment of air and drinking water.
- ❖ Trafficking, growing, preparing, possession or favouring consumption of drugs, narcotics or psychotropic substances, with special relevant for the figures of medical staff, social workers, teachers or educators, in exercise of their office, profession or trade.

3.7. Respecting workers' rights, because at CLECEVITAM it's people who come first

The following behaviours are prohibited:

- ❖ Enforcing labour or social security conditions on workers that contravene their legally recognised rights with regard to employment, collective agreements or individual contracts, using deceit or abuse in situations of need.
- ❖ Employing foreign citizens without a work permit or minors.
- ❖ Preventing or limiting the right to membership of a trade union or the right to strike, through deceit or by abusing a situation of need, or coercing others to go out on or remain on strike.
- ❖ Not providing workers with the necessary means for them to perform their duties with appropriate health and safety measures in place such that their life, health, or physical integrity is placed at serious risk.
- ❖ Discriminating against a person due to their ideology, religion or belief, race, ethnicity or nation, sex, age, sexual orientation or gender identity, aporophobia or situation of social or family exclusion, illness or persons with functional diversity, due to being a legal or Trade Union representative of the workers, due to being a relative of other workers at the company, or use of any of the official languages of the Spanish state, and not reinstating a situation of equality following a demand or penalty.

4. GOVERNING PRINCIPLES AND PROHIBITED CONDUCT IN THE FIELD OF DEFENCE OF COMPETITION REGULATIONS.

4.1. Agreements between companies and other practices aimed at or with the effect of restricting free competition

The following conduct is prohibited by the regulations on defence of competition:

- ❖ Participating in agreements or practices arranged between companies that directly or indirectly involve setting prices or other commercial conditions, distribution of merchandise, clients or sources of supplies, including agreements to distribute or falsify public tenders.
- ❖ Constitution of Consortia with competitors that are not objectively necessary to execute a specific project or to attend a specific call to tender.
- ❖ Implementation of a collective recommendation issued to a sectorial association in which it is a member regarding any aspect related to the commercial policy of CLECEVITAM.
- ❖ Exchanges of sensitive commercial information with competitors by any means (electronic mail, instant messaging, telephone or personal conversations, etc), these being understood as those a company would not normally share with a third party from outside the organisation and, in particular, information that may allow the receiver to know or anticipate how the company will behave on the market.
- ❖ Agreements between companies that do not operate at the same level of the production line (distribution and supply relations) that contain especially severe restrictions for competition, such as setting resale prices, restrictions on passive sales, or prohibition of on-line sale.

4.2. Abuse of dominant position

The regulations on defence of competition prohibit abuse of the fact of having a dominant position on the market.

Thus, when a company is in a dominant position on a specific market, it must avoid conduct that may constitute acts of abuse of its dominant position, such as setting predatory or excessive prices, unfairly refusing to enter into contracts with third parties or applying discriminatory commercial prices or conditions.

4.3. Acts of unfair competition that affect public interest.

The following behaviours are prohibited by the regulations on defence of competition:

- ❖ Acts of boycott (will to eliminate a company from the market), by a campaign of incitation to abstain from subscribing the services or acquiring products from

a competitor.

- ❖ Abuse of a situation of economic dependence (for example, a provider who has CLECEVITAM as its sole client) to achieve more beneficial conditions.
- ❖ Causing the contractual partner of a competitor (client or provider) to incur breach of contract, in order obtain eliminate or harm that competitor.
- ❖ Publishing or spreading false information (false rumours) regarding competitors.
- ❖ Publicly disparaging competitors' products and/or services.

4.4. Infringements related to control of economic CONCENTRATIONS

The following constitute breaches within the scope of control of concentrations, and are thus conduct prohibited at CLECEVITAM:

- ❖ Fully performing a concentration¹ operation that meets the notification thresholds established nationwide and in Europe without notifying the competent authority of the operation.
- ❖ Intervening in the management or making strategic decisions for the company acquired, or in any other way carrying out the concentration operation before receiving the required authorisation from the competition authority.
- ❖ Breach of any of the commitments established in the resolution on authorisation of a concentration operation subject to commitments.

4.5. Other conduct not permitted by competition law

The regulations on defence of competition also prohibit:

- ❖ Obstructing inspection tasks by the competition authority by: (i) not presenting or incomplete, incorrect, or deceitful presentation of the documents or information requested by the authority; and (ii) breaking seals implemented by the authority during a site inspection.
- ❖ Providing false or inexact information when responding to a demand for information by the competition authority.

5. ENFORCEMENT, TERM, NOTIFICATION AND REVIEW

These Principles 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, CLECEVITAM 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.

¹ Among other cases: acquisitions of companies, assets to which a specific turnover may be assigned, creation of co-owned companies that perform full functions.