

Code Of Ethics for Third Parties



Pérez y Cía
group



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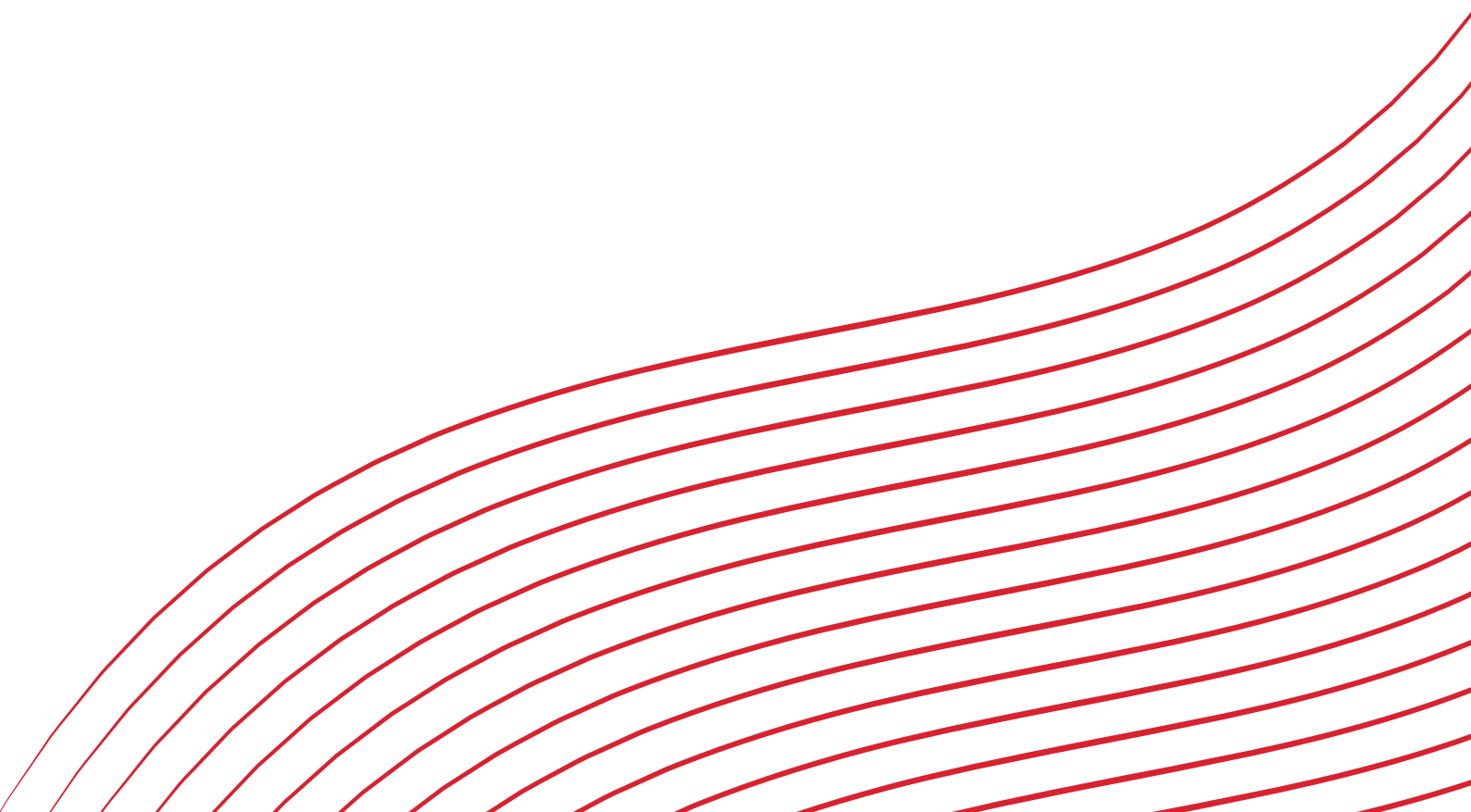
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01. Objective

Pérez y Cía Group (Hereafter, GPYC) is permanently committed to the application of ethical governance practices, and to the maintenance, development, and supervision of compliance policies in all fields of action.

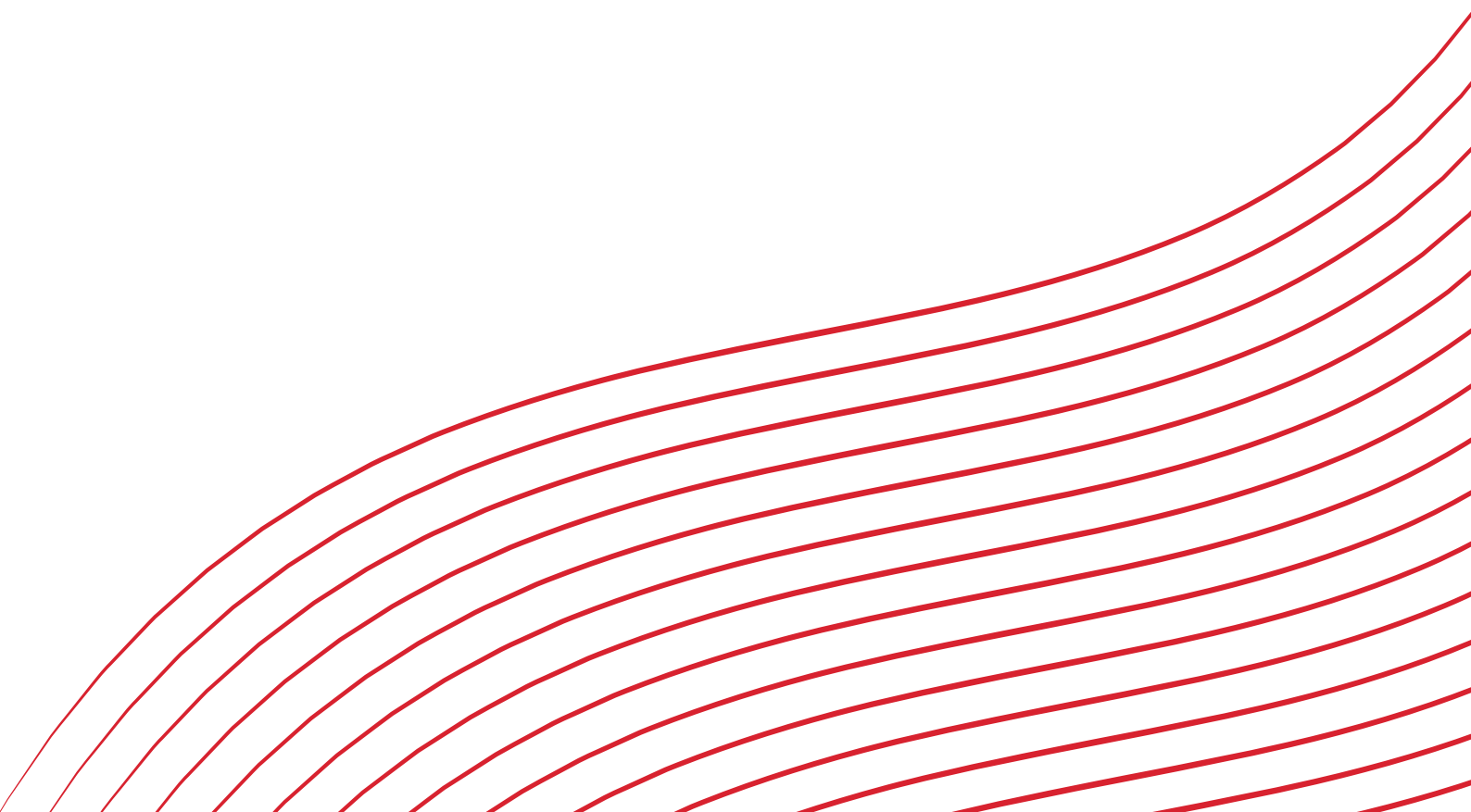
This Code of Ethics for Third Parties makes clear that the Group is categorically opposed to the commission of any illicit, criminal, or illegal act, and that it fosters a preventive culture based on “zero tolerance” principle towards commission of illicit acts and fraud situations while applying ethical and responsible conducting principles.

It is essential that this message will be transmitted in a determined way to third parties with whom GPYC interacts, so they can commit themselves formally to respect the commitment to ethics and good governance of GPYC. By considering Third Parties a group of strategic interest, GPYC has established action principles for them, according to GPYC’s principles and values, which are reflected in this Code, which shall be expressly accepted by GPYC’s third parties, and which will be annexed to the file of all of them.



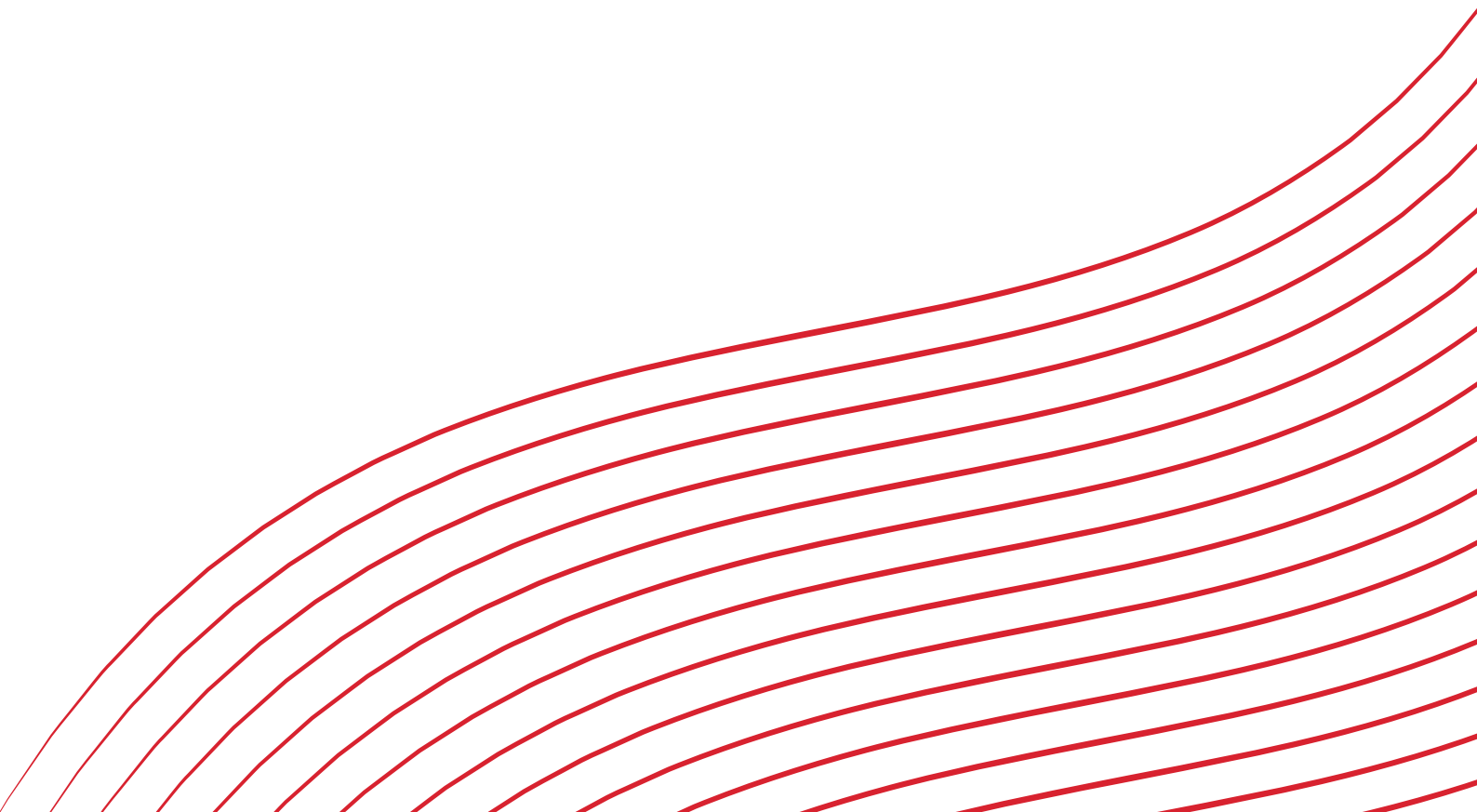
02. Scope of application

This document is binding for all third parties that have activity with GPYC, including their legal representatives, dependent personnel, and employees.



03. Amendments

This Code of Ethics for Third Parties, as well as any amendment or any exemption granted from complying what it states, will be approved by the Steering Committee and effectively communicated to third parties.



04. Ethics

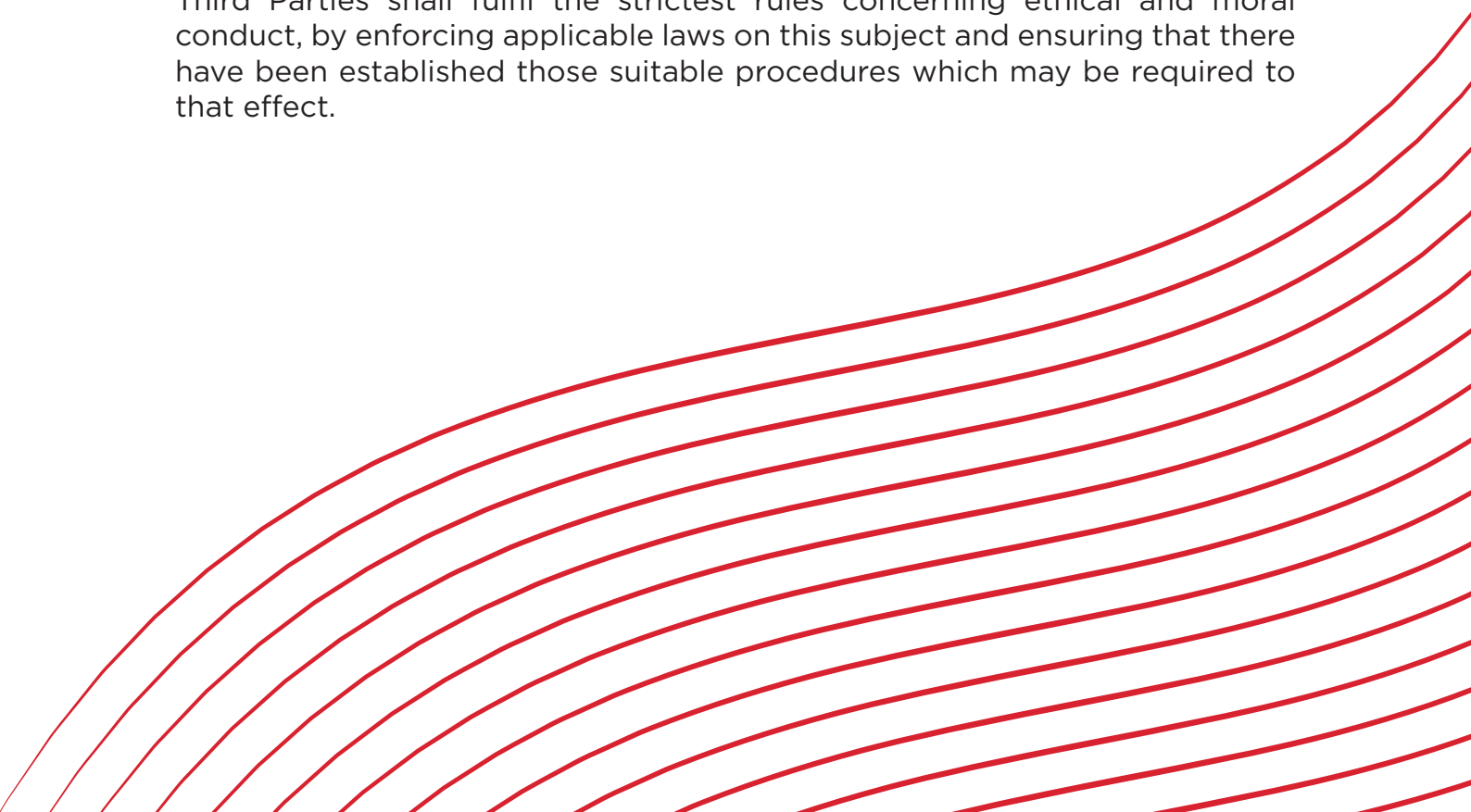
4.1 Bribery and Corruption

GPYC's relationship with its third parties is based on legality, efficiency, and transparency.

GPYC does not tolerate nor gets involved in any type of corruption, extortion or bribery while performing its business activity, neither in the public or in the private sector. Ethical and responsible conduct is one of the acting pillars of GPYC, and its third parties must comply with the policies, rules and procedures of the Group concerning prevention of corruption, bribery, and extortion.

Any GPYC third party shall offer or award civil servants, third parties or any GPYC employee, within the context of the business operations performed for or on behalf of PYC, both directly or indirectly, gifts, presents or other not approved advantages, neither in cash or through other benefits, with the aim of obtaining privileged treatment in the concession or maintenance of contracts, or benefits for themselves or the third-party company. Bribery acts, expressly prohibited, include the offering or (either direct or indirect) promise of any kind of improper advantage, any instrument for its concealment, as well as influence peddling.

Third Parties shall fulfil the strictest rules concerning ethical and moral conduct, by enforcing applicable laws on this subject and ensuring that there have been established those suitable procedures which may be required to that effect.



04. Ethics

4.2 Conflict of interests

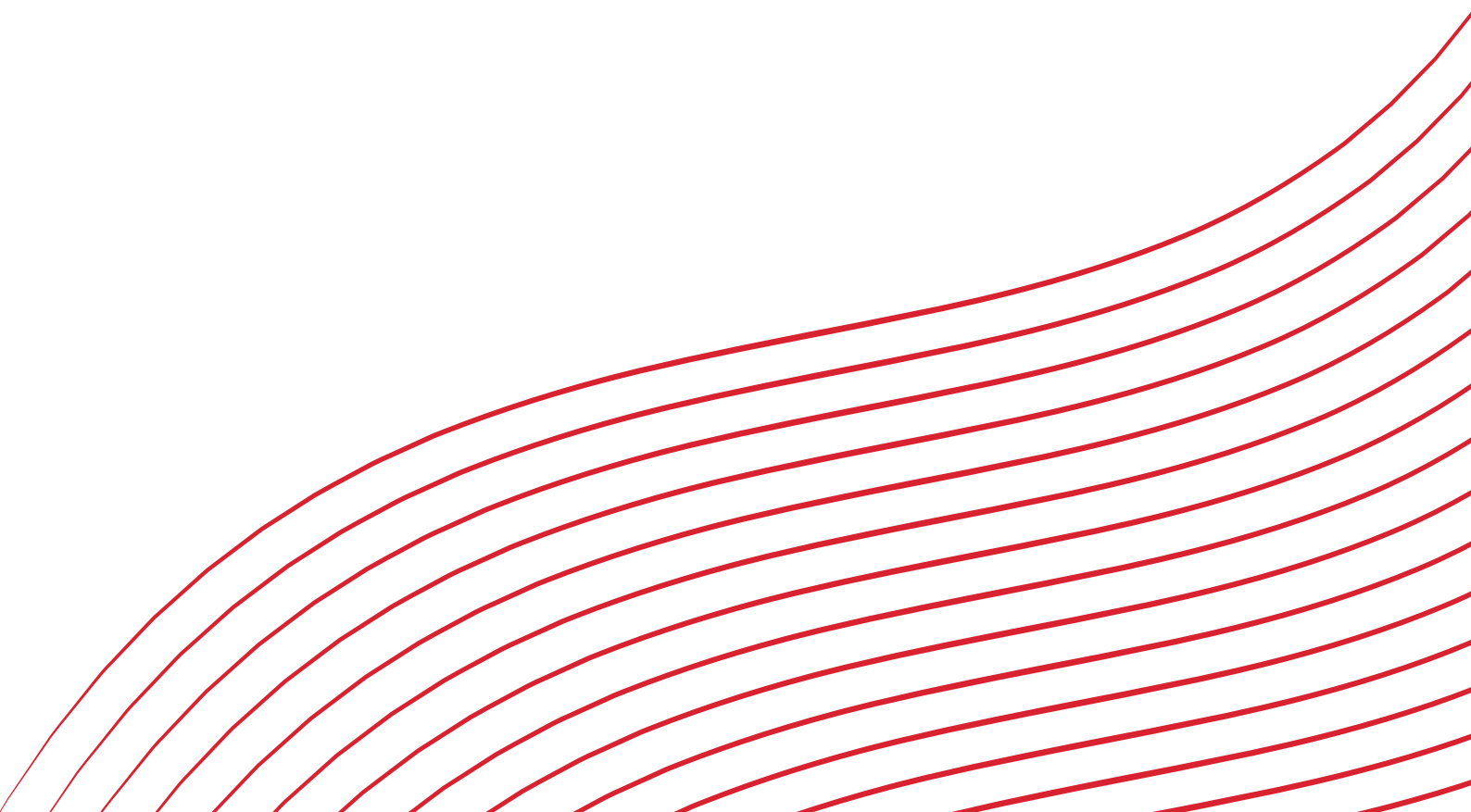
Third Parties shall maintain mechanisms that, in case of a potential conflict of interests of any of its employees, ensure that independence in the third party's action, as well as its whole observance of the applicable law will not be affected.

4.3 Information

The information which is the property of GPYC and has been entrusted to Third Parties will be, on a general basis, considered as reserved and confidential, as well as any information that could be considered as a commercial secret, according to what is stated in the Directive (EU) 2019/943 of the European Parliament and of the Council of 8 June 2016, concerning protection of technical expertise and business information.

It is the Third Parties and all its professionals' responsibility to take adequate security measures as to protect reserved and confidential information.

The information given by the Third Parties to its interlocutors at GPYC must be trustful and not projected with the purpose of misleading.



05. Working practices

Respect fundamental rights at work and guarantee the dignity of their workers, with particular attention to the prohibition of child labour, labour exploitation and forced labour.

5.1 Forced labour

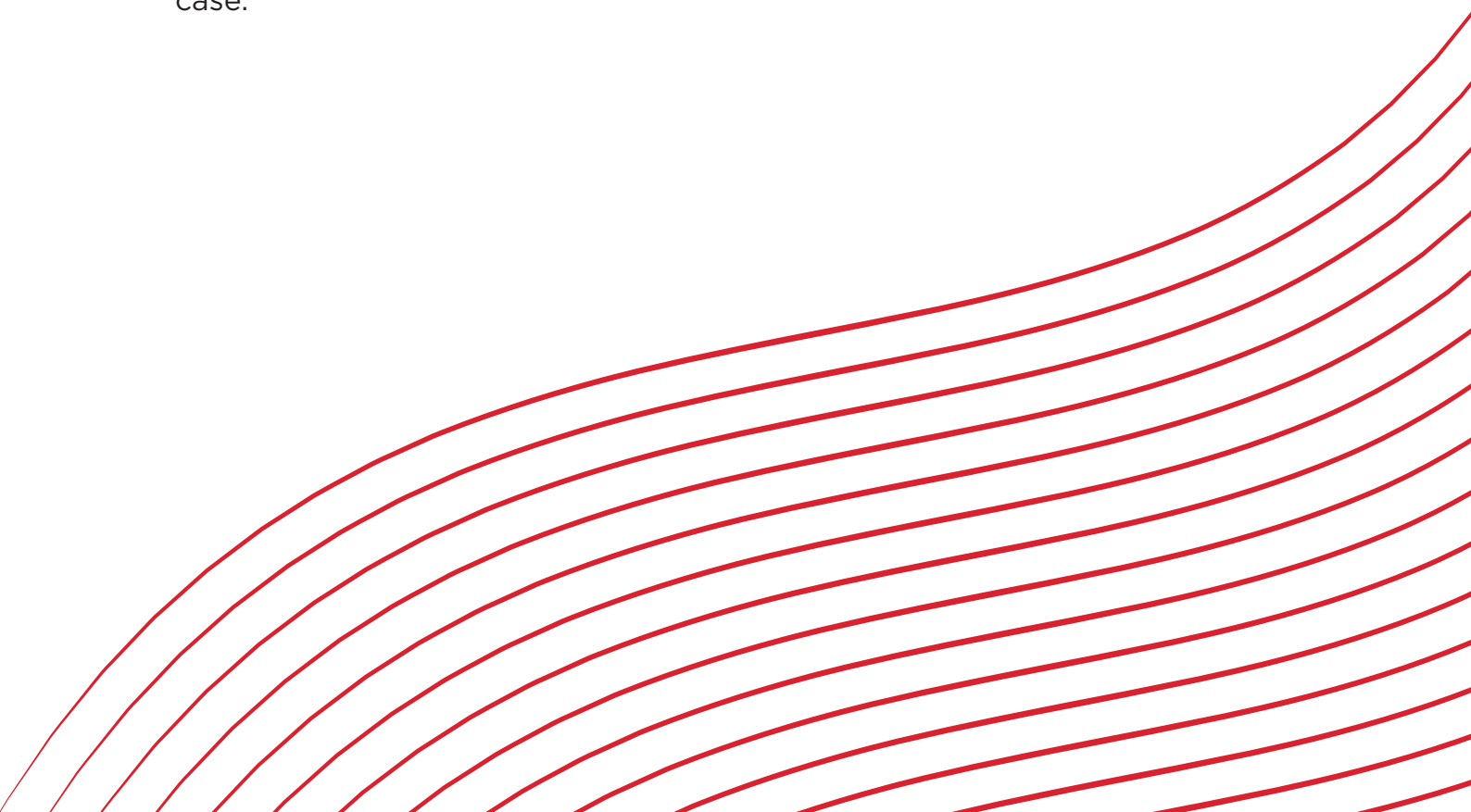
Third Parties must foster by its actions and adopt the necessary measures to eliminate any form or way of forced or compulsory labour, understanding this as any work or service required to a person under the threat of any punishment.

5.2 Child labour

Third Parties shall expressly reject the employment of child work force in its organisation, and shall respect minimum recruitment ages, according to applicable laws, and shall have adequate and reliable mechanisms as to verify the age of its employees.

5.3 Right of association and collective bargaining

Third Parties shall respect trade union freedom of association, and the right of collective bargaining of workers, according to the applicable laws in each case.



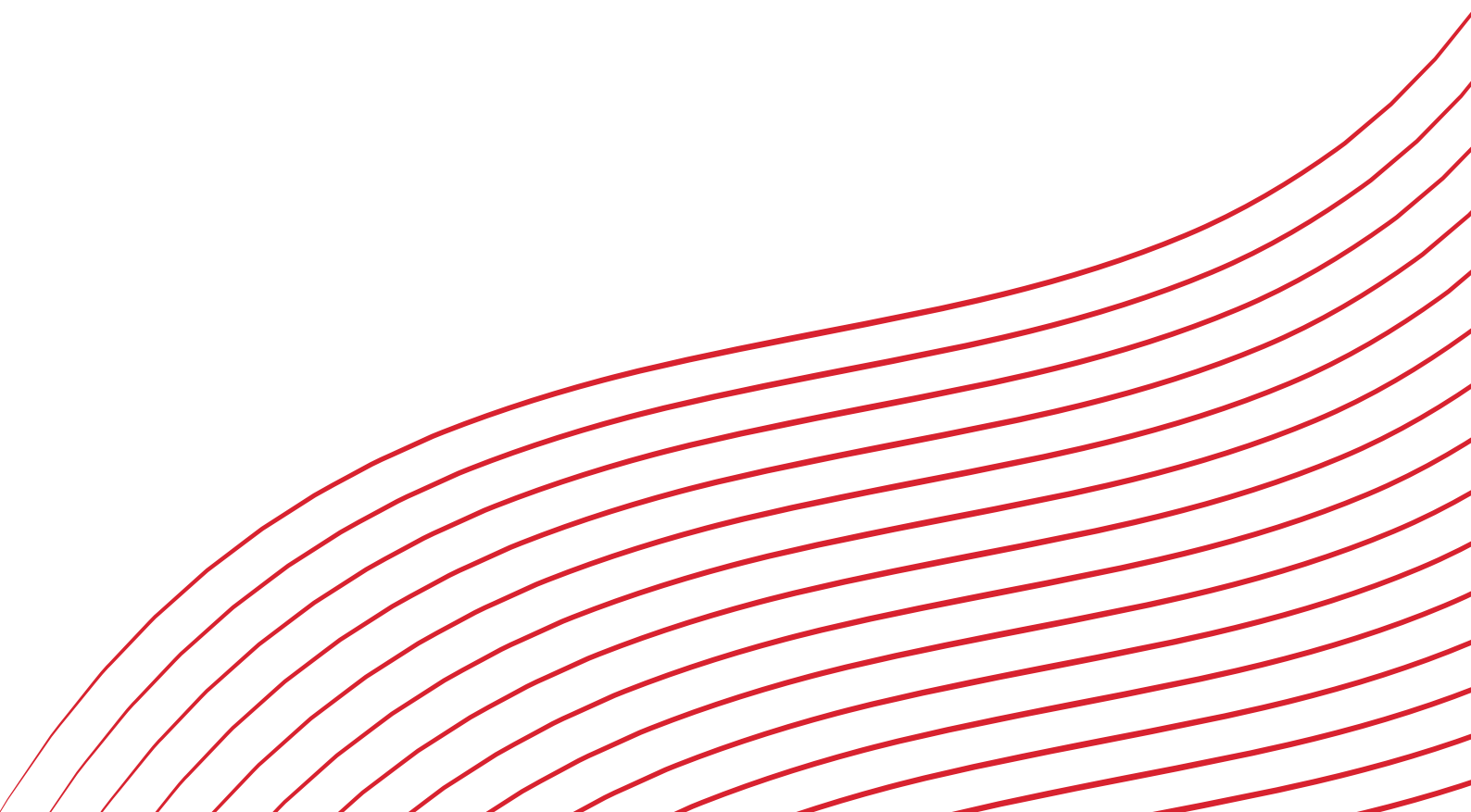
05. Working Practices

5.4 Equal opportunities and non - discrimination

Third Parties must reject any discriminatory practice concerning employment, by treating its employees in a fair way, with dignity and respect. For that purpose, it will be considered discrimination any distinction, exclusion or preference based on grounds of race, colour, sex, religion, political opinion, national extraction, or social origin that has the effect of cancelling or altering equality of opportunities or equality of work in employment.

5.5 Fair remuneration

Third Parties shall pay its workers in accordance with applicable working laws.



o6. Health and safety

Third Parties Shall provide a healthy working environment consistent with the requirements of the applicable laws.

6.1 Worker Protection

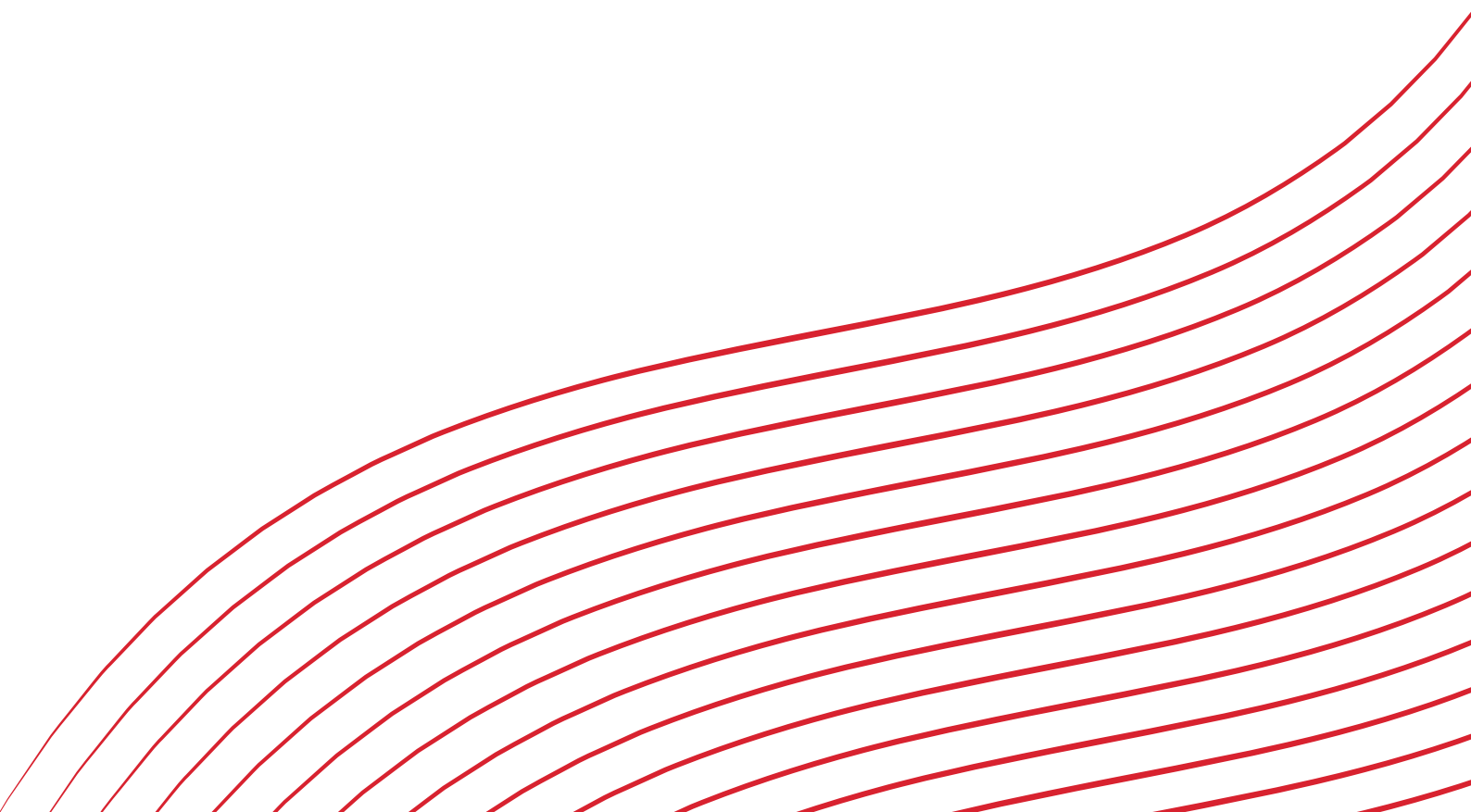
Third Parties shall always ensure the protection of their workers, specially from overexposure to chemical, biological and physical hazards and from physically strenuous work in the workplace.

6.2 Potential emergency situations

Third Parties shall identify and evaluate potential emergency situations in the workplace and will minimise the possible impact by implementing emergency plans and response procedures towards emergencies.

6.3 Qualification and Competence

Third Parties must provide its staff with the necessary training actions and resources as to perform their duties in accordance with the contract and accept any loss or damage whose liability could be attributable to its function, through its actions or omissions, especially as a consequence of not having taken the appropriate preventive measures to avoid them.



07. Environment

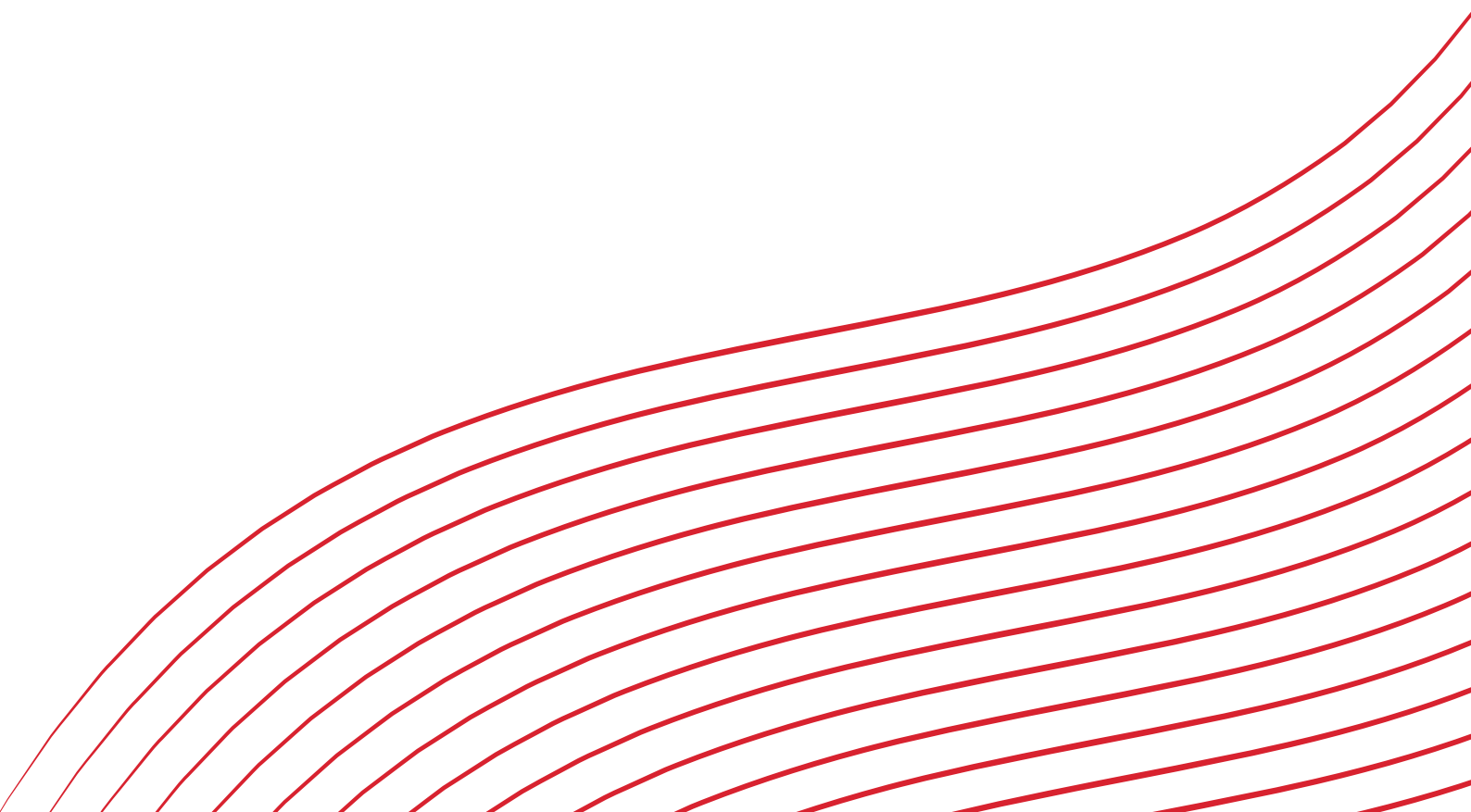
Third Parties shall maintain a preventive approach that encourages environment, fostering initiatives that promote a higher environmental responsibility as for instance, certification in environmental management systems, UN Global Compact Partnership...

7.1 Environmental aspects

Third Parties shall have an efficient environmental policy, which must comply with all the obligations concerning them according to applicable laws.

7.2 Wastes and Emissions

Third parties shall identify and manage substances and other materials that could represent a danger while being released into the environment, as to ensure its safe handling, transfer, storage, recycling or reuse and disposal, complying with applicable laws. All wastes, wastewater or emissions that could have the potential or impacting the environment in an unfavourable way must be managed, controlled and treated properly.

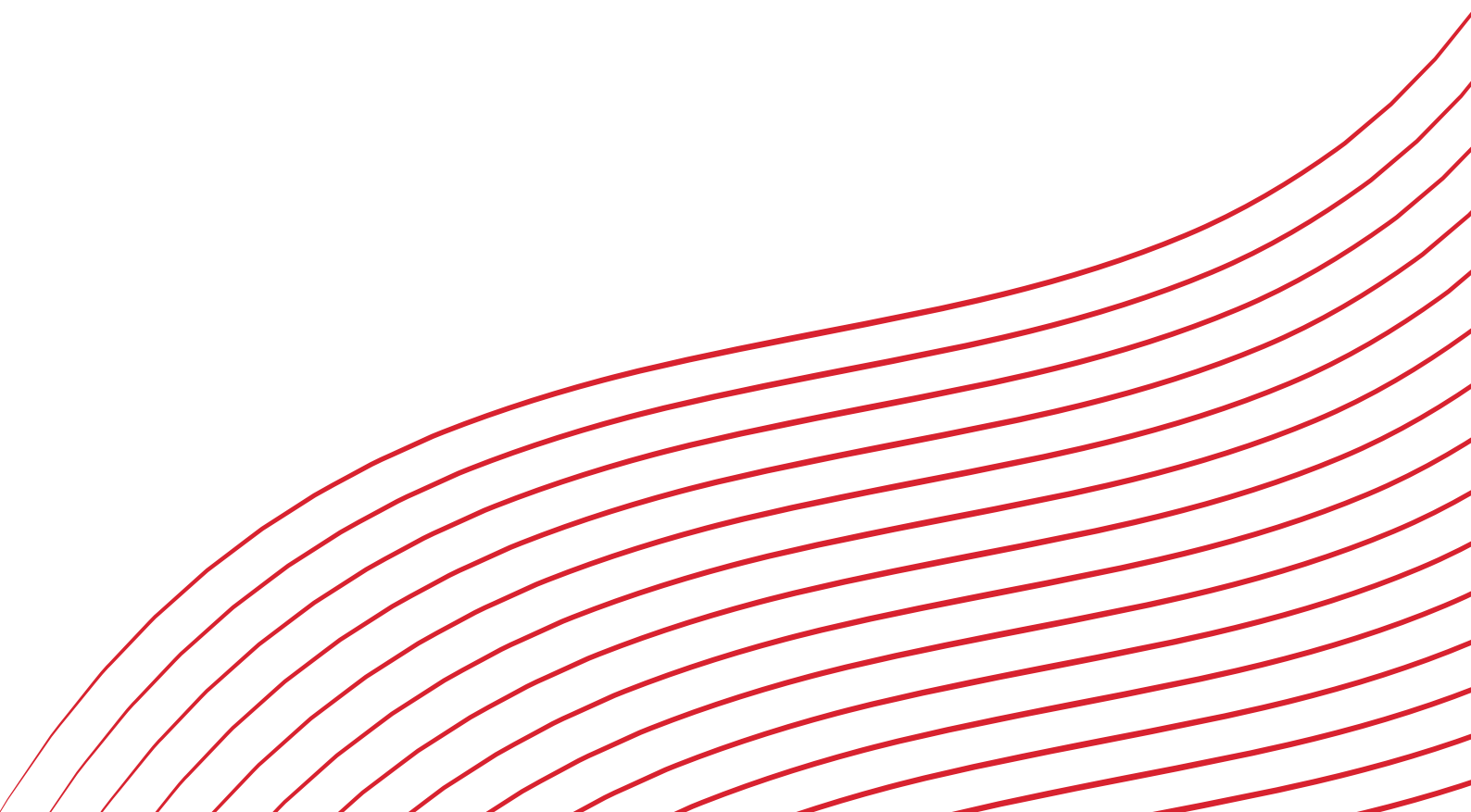


o8. Quality and safety of the service/product

Quality of products and services is essential for GPYC. In this regard, it is expected that the third parties apply the highest standards of quality and safety in their products and services.

8.1 Legal Requirements

All services and products delivered by the third party must meet the quality and safety standards and parameters required by applicable laws, paying particular attention to compliance of prices and service provision / delivery of product deadlines.



09. Outsourcing

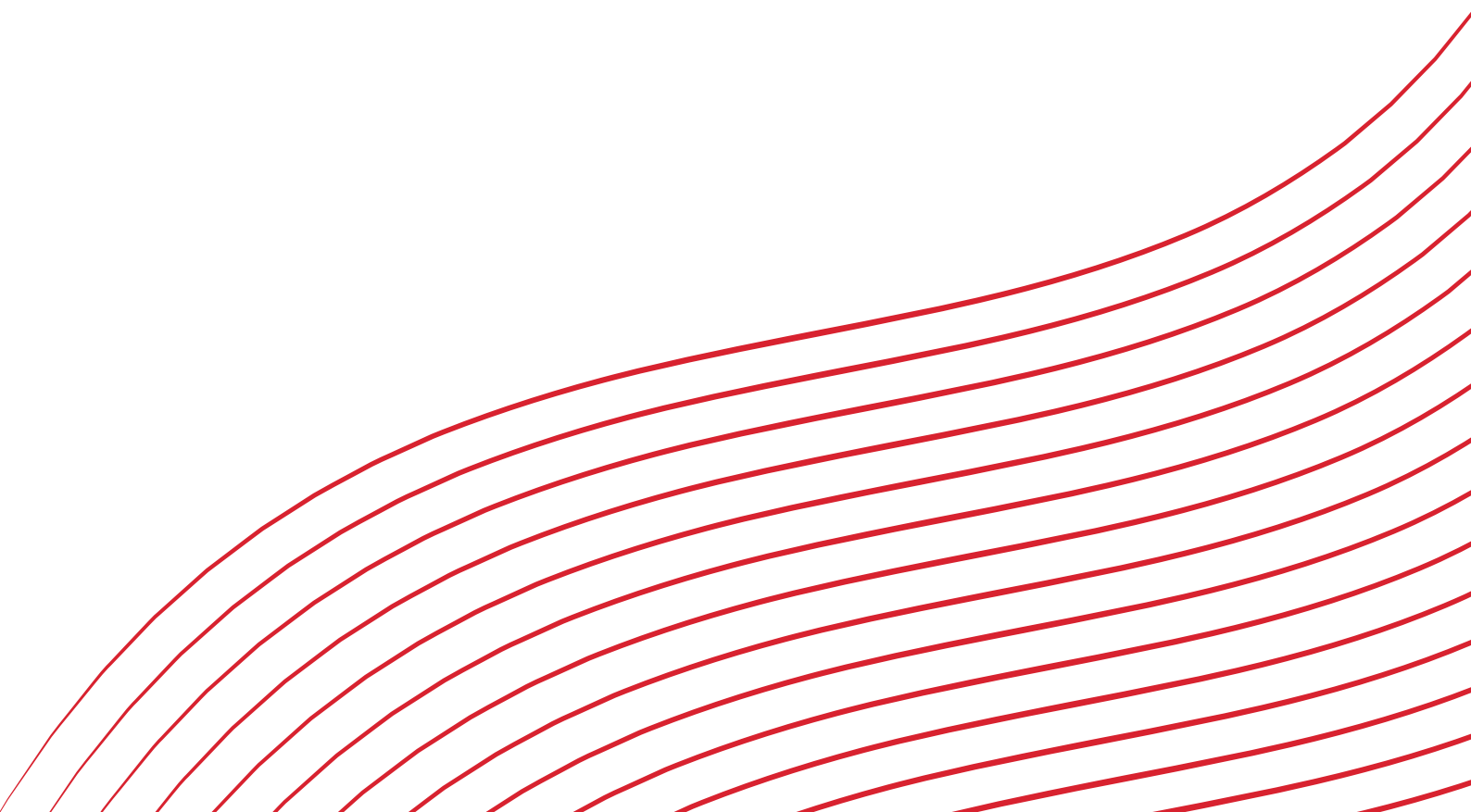
Ensuring compliance of these requirements by their partners and outsourcers.

9.1 Value Chain

Third Parties will be responsible for ensuring that its own third parties and outsourcers are subject to principles of action which are equivalent to those stated in this Code of Ethics.

This Code of Ethics for Third Parties is understood, without limiting the additional conditions and requirements that could be established in the applicable laws, in practices and rules of different jurisdictions where GPYC performs its activities, as well as in contracts with each third party, which will be applicable in any case.

Basic principles outlined here are applicable to all GPYC third parties, who will ensure their fulfilment, and will act accordingly when facing any violation. Furthermore, PYC will provide the necessary resources as to collaborate with its third parties, to increase its competitiveness, by establishing appropriate programs in each case.

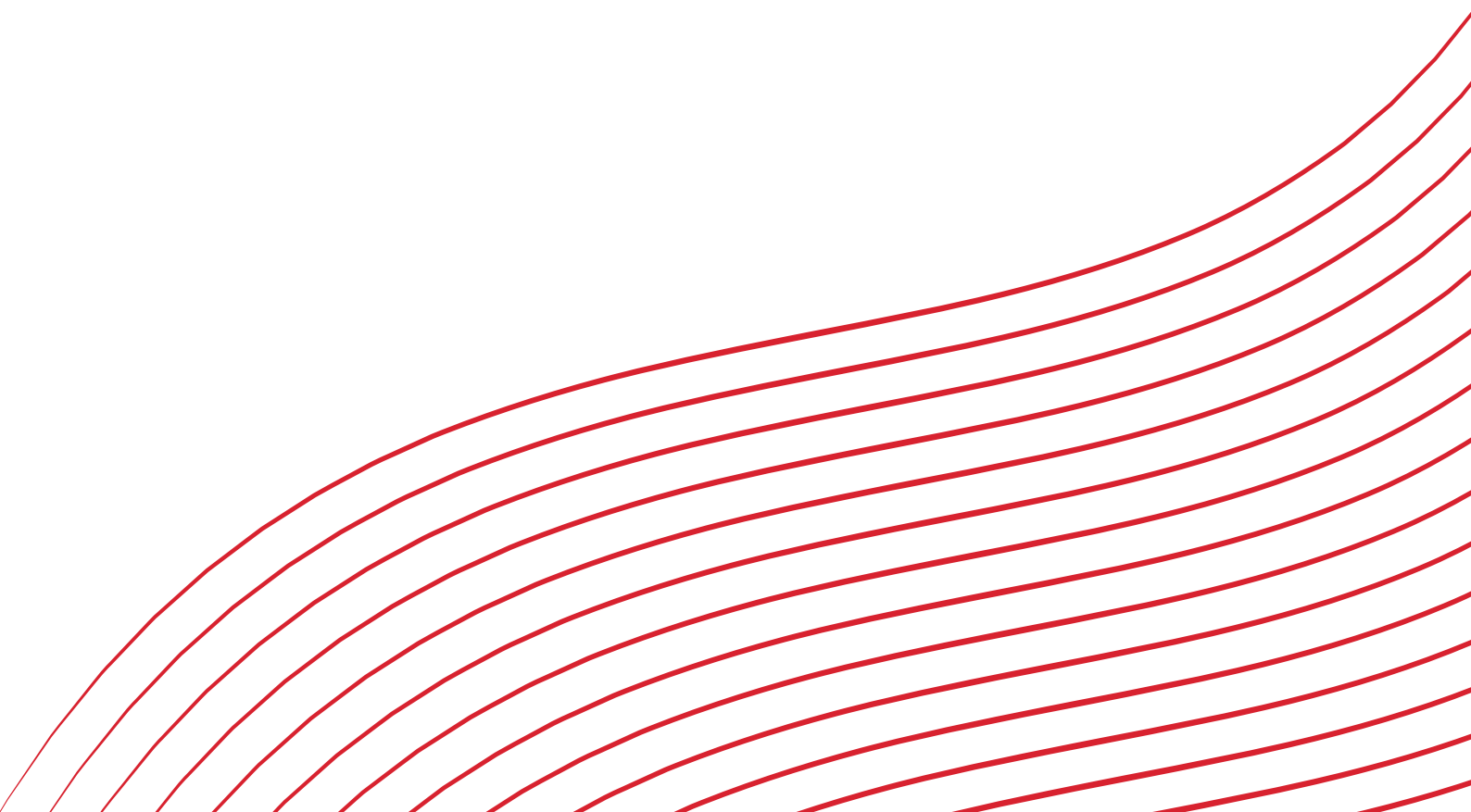


10. Whistleblower Channel

GPYC has made available to all its third parties a confidential Whistleblower Channel to which they may address as to report any irregularity detected in their relationship with the Company.

Any Third Party may report anonymously accessing the website of the Pérez y Cía Group - Whistleblower Channel. Furthermore, the following email address is available at all times of the following email address for any doubt or related question: compliance@perezycia.com. GPYC has a specific procedure adapted to the applicable legislation that will be available to the whistleblower in case of request.

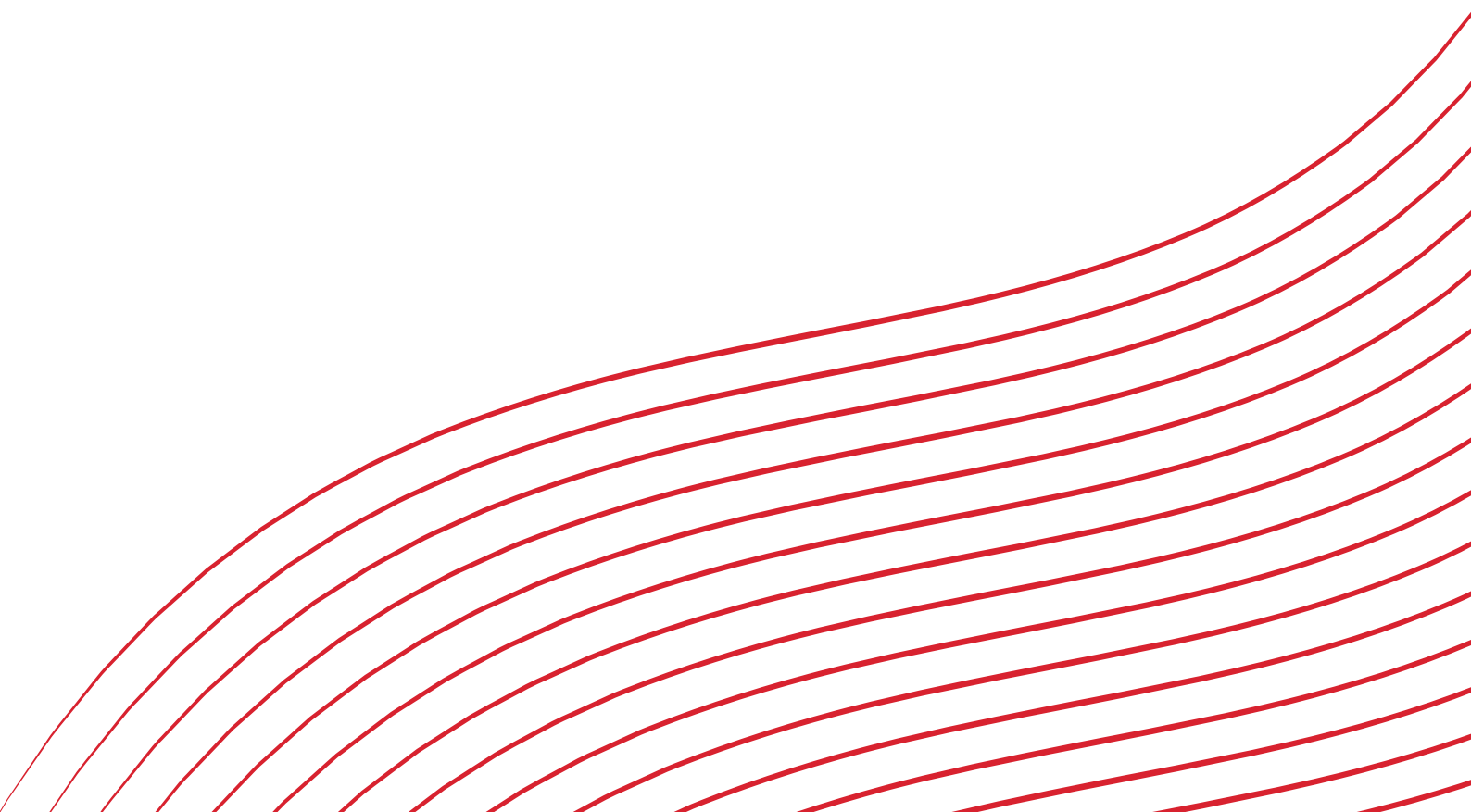
Third Parties by the fact of contracting with GPYC, commit themselves to inform their employees and outsourcers about the content of this Code of Ethics for Third Parties and about the existence of the Whistleblower Channel, as well as to enforce their outsourcers to inform their employees about it. Furthermore, third parties shall be able to accredit, at the request of GPYC, compliance of these obligations.



11. Version

VERSION	CODE	DATE	AUTHOR	DESCRIPTION OF THE REVISION
<u>Version I</u>	CEPI – V1	09/02/2023	<u>Dpt. Compliance</u>	Code of Ethics for Third Parties

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