



Code of Ethics

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1. DIRECTOR'S LETTER

I am pleased to present **COSTAISA's** Code of Ethics. This document contains all the standards of conduct that the Company expects from its Employees and Associates within the framework of its activities. It also contains all the ethical principles and criteria under which the Company wishes to operate, as well as all the rules of conduct to be respected by all Employees and Associates.

In our philosophy, we consider business ethics as a building block to protect our integrity and to continue doing business and developing our activities in a responsible manner, thus making positive contributions to the society we live in.

This document is a concrete manifestation of our culture and values. It is a statement of the Company's values, best practices and fundamental principles of professionalism, integrity, honesty and respect for the law. In short, the form and content of this document represents what the directors, managers and owners who run **COSTAISA** wish to transmit and share with their employees and associates.

Therefore, this code not only aims to comply with local, national and international legislation, but also to transmit **COSTAISA's** values and its commitment to ethical behaviour in its daily activities. In its development process, basic principles such as honesty, fairness and respect for people and the environment have been taken into account.

I encourage all our employees, managers and associates to join us in this commitment as a framework for action, to familiarise themselves with it and to put it into practice every day, with the aim of further developing our company and positioning ourselves as a leading consultancy solution for IT solutions in the industry.

Luis Recolons

Managing Director of **COSTAISA**

2. INTRODUCTION

Our **Code of Ethics** is the core area that determines the standards of conduct expected by **COSTAISA** in all its commercial activities and internal activities within the Company itself, as well as in the behaviour and actions of each of the associates, employees and managers in the company. This in turn implies the creation of a series of principles and values in corporate behaviour and the public commitment of **COSTAISA's** management.

COSTAISA (a name that comes from the Spanish acronym for 'Organisation and Services Centre for the Automatic Processing of Information, Ltd.') was established more than 50 years ago in the Sarrià district of Barcelona. Over the years, it has been a key player in the great digital transformation processes of major companies in our country, many of which have also been customers.

Mission

We want to develop a business of continuity to contribute to improving the industrial and productive fabric.

- ✓ Through organisational and technological consulting we help our clients to achieve greater success in their businesses.
- ✓ We guarantee the recruitment of high-quality professionals with continuity in the role.
- ✓ We provide benefits to their shareholders and contribute to the improvement of our industrial fabric through the design, development and implementation of organisational and technological solutions.

Vision

We want to become the leading consultancy firm in the fields in which we operate, and for our clients to consider us to be organisational and technological partners for their strategic business projects.

Values

1. Proximity and trust: our main value lies with the professionals who form teams together with our clients, providing close consultancy services and strengthening relationships based on trust.
2. Willingness to improve day by day: we know that competitiveness is gained by working towards continuous improvement, for this reason we have created a Quality Management System to adjust its processes to the demands of the market.
3. A defiant attitude: our goal is to achieve the objectives of each of our clients.

3. SCOPE OF APPLICATION AND COMPLIANCE

This Code applies internationally and to all levels of the organisation, regardless of geographic location, role and hierarchical level.

Therefore, this **Code of Ethics** shall apply to the following persons (whether natural or legal), as appropriate, and they shall subsequently undertake to respect and comply with the following rules and precepts:

Shareholders and Owners

To shape the company as a tool for the creation of wealth, making its unavoidable purpose of obtaining profits compatible with sustainable social development that respects the environment, ensuring that all its activities are carried out in an ethical and responsible manner.

To shape the company as an institution in the medium and long term, without allowing the desire to become rich in the short term to affect its sustainability.

To always demand ethical shares from the people who make up our company, in particular by approving the Code and by ensuring its effective application.

To seek a fair balance between capital and labour so that employees receive fair remuneration for their work through their wages.

To appoint managers and directors who have the appropriate qualifications and experience and who manage professionally, ethically and responsibly.

To define and defend the mission and values of the company in accordance with its **Code of Ethics**.

Managers and Directors

To adopt a professional, ethical and responsible business practice.

To respect and apply **COSTAISA's Code of Ethics** and, to this end, make it known and establish the appropriate mechanisms to ensure its application.

To provide timely and accurate information to owners and shareholders about the Company's condition and prospects.

To maintain accurate and truthful company books and records so that information can be gathered and informed and responsible decisions can be made.

To provide external and internal auditors with all the information and explanations necessary to carry out their work.

To put the interests of the company before their own when acting on behalf of the company and to not use corporate assets for their own benefit, except with due transparency, with the prior authorisation of the relevant corporate body and for the consideration that is appropriate in the market.

To immediately inform the regulatory body of any event or situation that could involve or lead to a conflict of interests between those of the company and the individual interests of the director or manager, and to refrain from intervening in its resolution.

To facilitate transparency in controlling their remuneration, so as to ensure that it is appropriate to their level of responsibility and performance, as well as to the characteristics of the company.

To maintain the confidentiality of files, data and documents to which they have access by virtue of their duties within the company, even after they have relinquished them.

To settle the payment and fulfilment of the company's debts and obligations, without unjustified delays or defaults, and to proceed to the collection of its credits with the diligence required by the file.

To establish and maintain a succession plan for key positions in the company, so that their continuity is independent of the permanence of any manager or director.

To choose their associates and subordinates based on merit and ability, pursuing only the company's interest.

Employees and Associates

To be familiar with the **COSTAISA** Code of Ethics and to carry out their duties and responsibilities in accordance with the principles and policies that come from them.

In addition, they must responsibly report the existence of processes or actions that violate the provisions of this Code.

Likewise, they will protect the confidentiality of the information entrusted to them by **COSTAISA**, as well as that relating to clients, shareholders, employees or suppliers.

4. PRINCIPLES AND CRITERIA OF THE CODE OF ETHICS

4.1. HONESTY, EQUALITY AND INTEGRITY

All persons within the scope of this code must be honest and trustworthy in all negotiations where **COSTAISA**'s interests are at stake and must comply with the agreements made.

In addition, no person may offer or accept gifts, entertainment, perks or other incentives that may reward or influence a business decision, above a value exceeding what may be considered reasonable and moderate in the circumstances of the matter and the country concerned. To this end, the Company has a series of measures in place in terms of business courtesy and the rejection of corruption and bribery.

4.2. HUMAN RIGHTS

Human rights are rights inherent to all human beings, without distinction of any kind, such as race, gender, nationality, ethnicity, language, religion or any other condition. These include the right to life and freedom, to be free from slavery and torture, to freedom of opinion and expression, to education and work, etc. **COSTAISA** respects and promotes Human Rights, and recognises them as fundamental and universal.

COSTAISA focuses on the forbidding of sexual exploitation and abuse, committing itself to the United Nations. All appropriate measures are taken to prevent the sexual exploitation and abuse of anyone by its employees or any other person hired and managed by **COSTAISA** to perform any service under contract. For these purposes, sexual activity with any person under the age of eighteen years shall be considered sexual exploitation and abuse of said person. In addition, **COSTAISA** will refrain from and take all reasonable and appropriate measures to prohibit its employees or other persons employed and managed by them from exchanging any money, goods, services or other things of value for sexual favours or activities, or from engaging in any sexual activity that is exploitative or degrading to any person.

With regard to working conditions for its employees, the Company guarantees the physical safety, health and hygiene of people during the course of their employment.

4.3. HONEST AND RESPECTFUL TREATMENT OF PEOPLE

COSTAISA ensures the correct treatment of the Company's Professionals and Associates, right from the beginning, from their initial induction with the **Welcome Manual M-534**, as well as once inside the company, with the different plans developed that will be detailed throughout the Code (equality, anti-harassment, etc.). The Company also has **Performance Management Directive L-003/20**, whose objective is for Employees and Associates to develop within the company.

In addition, recipients of this code of ethics will always treat all persons with due respect. Disrespectful verbal or written actions or statements against any person or group of persons, whether present or not, will not be permitted.

The Company also categorically prohibits the recipients of this Code of Ethics from engaging in any violent conduct and aggressive behaviour, including assault, threat of physical assault or

verbal violence. To this end, the Company has a notice explaining the **Protocol of Action against Harassment in the Workplace C-010/16**.

4.4. RESPECT FOR FREE MARKET COMPETITION

Free competition among economic agents is one of the fundamental pillars for markets to function correctly and naturally.

COSTAISA has adopted respect for free competition as one of its basic principles and therefore undertakes to comply with all aspects of the legal system under which the Company operates, competing on equal terms and avoiding any distortion that prevents effective competition in the markets.

Consequently, **COSTAISA** penalises any Professional or Associate who carries out a collusive practice or conduct aimed at restricting or distorting free competition, within the framework of their activity in the company. These practices or behaviours are as follows:

- Collusive Conduct: **COSTAISA's** Professionals and Associates shall avoid any conduct consisting of collective agreements, decisions or recommendations, or concerted or consciously parallel practices, which have the purpose or have the effect of preventing, restricting or distorting competition in all or part of a given market.
- Abuse of dominant position: the Professionals and Associates of **COSTAISA** shall avoid any conduct that unduly restricts competition through the use of a dominant position in the market. Some of these abusive practices may include the following:
 - o (i) Reduction of prices below costs, with a view to eliminating several competitors or preventing their entry;
 - o (ii) Selling or supplying services in any part of the territory at a different price to those offered in another part of the country, where the intention or effect is to lessen or eliminate competition.
- Unfair acts of distortion of competition affecting the public interest: **COSTAISA's** Professionals and Associates shall avoid any action that may constitute unfair competition. Therefore, it is absolutely forbidden to create misleading advertising, to transmit or omit information that does not conform to the reality of the Company's goods or services and/or that may be misleading, as well as to make statements about the activity, products or services of a competitor to undermine its credit in the market.
- On the other hand, when the Company's Professionals or Associates have access to third party information, including the information of competitors, they must comply with the legally established requirements, as well as the Code of Conduct on Information Security that are included in this Code of Ethics.

5. INFORMATION SECURITY AND CONFIDENTIALITY

COSTAISA is aware that confidential information and data are one of its most important and critical assets. That is why it has created a series of security measures to protect this information wherever it is stored, processed or transmitted. All these measures and protocols are compiled in the **Security Policy Directive L-001/09**, which in turn is included in the Company's internal regulations. This regulation aims to guarantee the legality, confidentiality and availability of its information resources, with the aim of ensuring that the assets of third parties (clients, suppliers and other shareholders), which are accessible in **COSTAISA**'s own information system, are not compromised. In short, this Regulatory Framework includes the minimum standards in this area and **COSTAISA**'s professionals and associates are strictly required to comply with it.

In the case of personal data, the legislation in force at any given time and internal regulations must both be complied with. And in the case of processing personal data for which clients are responsible, the functions and obligations assumed by contract must be taken into account, as the legislation is only considered to be a "minimum requirement".

Any **COSTAISA** Professional or Associate who suspects or has knowledge of any incident, weakness or threat within the framework of the information systems, must immediately notify the Information Security Department in order to avoid possible incidents and establish the appropriate measures as soon as possible.

The following are **COSTAISA**'s policies on information security and confidentiality for the most relevant aspects in this field:

5.1. COMPUTER SYSTEMS

COSTAISA has a policy of use of information systems in order to ensure they are used responsibly and that the information they process is secure. They shall not be used in an abusive manner, nor for personal benefit or for actions that could affect **COSTAISA**'s reputation or image.

Employees may only access computer systems to which they are authorised and with the appropriate licenses. You may not install, use or distribute any software that could affect the security of the systems, nor may you make unauthorised copies or perform actions that allow the entry of malware onto the systems. Communications made through IT tools must not contain offensive or defamatory statements.

The user of any IT or communications media owned by **COSTAISA** must not share or transmit illegal, sexist, abusive, defamatory, obscene, racist, offensive, pornographic or any other type of offensive information or information which is not authorised by Law, whether through photographs, texts, advertising banners or links to external pages; nor may they publish, transmit, reproduce, distribute or exploit any information, pirated material or software containing viruses or any other component harmful to the integrity of computer systems or that may infringe intellectual property rights; similarly, they may not publish or provide material or access to resources on hacking, cracking or any other information that **COSTAISA** considers likely, even only potentially, to compromise the security or integrity of computer systems, being that person solely responsible for such actions and possible legal consequences.

5.2. CONFIDENTIALITY AND PRIVILEGED INFORMATION

Persons within the scope of this code shall maintain the strictest professional secrecy and keep all information they handle in the course of their professional work confidential.

Confidential information means any information that may be disclosed orally, in writing or by any other means or medium, tangible or intangible, to which they may have access to during their professional activity, including, but not limited to, information related to business plans, products or services, financial forecasts, patents, trademarks, utility models and any other intellectual or industrial property rights or applications (whether registered or not), computer passwords, source codes, inventions, processes, designs, whether graphic or not, engineering, advertising, budgets, financial forecasts, items characteristic of all types of services that **COSTAISA** offers on the market, business management techniques, related or accessory, including the hardware and software used in management, as well as any other information that **COSTAISA** indicates or designates as confidential.

Employees may not access, use or disclose confidential information unless they have been properly authorised in writing by their immediate supervisor to do so. In case of doubt, and unless otherwise indicated, Employees shall consider information to which they have access in the course of their professional activities to be confidential.

Additionally, it is necessary to mention privileged information and **COSTAISA**'s control over it. Persons within the scope of this Code shall never use the information they discover as a result of their relations with **COSTAISA** to obtain a personal economic advantage, nor shall they provide it to third parties so that they can obtain the same type of advantage.

5.3. MISUSE, FRAUD OR MISAPPROPRIATION OF ASSETS

Employees must never engage in a fraudulent act or other dishonest conduct involving the goods or assets or the financial records and bookkeeping of **COSTAISA** or a third party. This may not only result in disciplinary sanctions, but may also result in criminal charges.

6. CODE OF CONDUCT

6.1. COMPLIANCE WITH THE LAW

COSTAISA and its employees are governed by the law. Compliance with all applicable laws and regulations is integrated into our value chain. **COSTAISA** competes in the markets in a fair and transparent way, complying with current legislation and promoting free competition for the benefit of clients.

When dealing with suppliers and customers, as well as in any other type of business relationship, consideration is given to those who comply with tax and labour legislation, with special attention to aspects that avoid child labour and adverse environmental impacts.

COSTAISA, in all its relations with authorities and public representatives of any nationality or field, will always act in a respectful manner and in accordance with the provisions of applicable law to promote and defend its legitimate business interests. Persons falling within the scope of this code shall always cooperate with the authorities and public representatives when they are fulfilling the duties legally incumbent upon them.

6.2. BUSINESS COURTESY AND REJECTION OF CORRUPTION AND BRIBERY

COSTAISA is firmly committed to the policy marked at international and national level on corruption, having a responsible attitude that prohibits bribing directly or through third parties to any public or political authority, with the intention of receiving favourable treatment. It is also forbidden to receive gratuities or gifts from Employees or Associates for the aim of benefiting a third party. We will always work under the obligation of transparent information management and decision making.

There is a concept called "Business Courtesy" that refers to all gifts, courtesies and entertainment in the business environment that are widespread in practice, and that are a way to promote, strengthen or enhance business relationships between companies. The difference between Business Courtesy and the crime of corruption or bribery is in the purpose for which the act is perpetuated. If the purpose is to influence the person who receives the courtesy, trying to bend their will in order to obtain an advantage or commercial benefit, then we are dealing with a practice of corruption and bribery.

If an Employee or Associate doubts whether a transaction is permitted or not, he/she should consult his/her supervisor or manager immediately. However, **COSTAISA** has developed a series of general principles that must be complied with to ensure that Business Courtesy does not constitute or is not interpreted as corruption or bribery. These principles are as follows: the courtesy must be occasional; reasonable and socially accepted; and prudent, i.e. of no significant economic value. It should be considered that the economic value of the particular gift, courtesy or entertainment is not the only factor influencing its qualification.

The same applies when accepting a Business Courtesy from a supplier or third party. If the token of courtesy offered does not comply with any of the principles set out above, the **COSTAISA** Professional or Associate must reject or return the Courtesy that has been received.

In this sense, with the aim of establishing clear principles of action to be followed by members of the Company and Associates, **COSTAISA** has created a **Protocol for Accepting and Offering Gifts and Courtesies**. With this, **COSTAISA** aims to adapt the behaviour of all employees to the **Code of Ethics**.

6.3. CONFLICT OF INTEREST

A conflict of interest arises when one of the recipients of the **Code of Ethics** must make a decision that affects the interests of **COSTAISA** or those of the recipient and other persons related to the professional or associate, with whom he/she has an emotional connection, such as a familial or other link. Generally this conflict of interest involves a personal benefit directly or indirectly.

In order to maintain and guarantee impartiality in the performance of the duties, responsibilities and professional decisions of all **COSTAISA** Employees, there are a series of internal protocols that aim to prevent this type of situation.

A person linked to a **COSTAISA** professional or associate is understood to be:

- A spouse or person with a similar emotional relationship.
- Siblings, ascendant and descendant relatives.
- Siblings of the spouse or common-law partner of the professional or associate.
- A spouse or common-law partner of the siblings of the professional or associate.
- Uncles, aunts, cousins, nephews and nieces, as well as their spouses or common-law partners.
- Legal persons or organisations without legal personality controlled or managed directly or indirectly by the **COSTAISA** professional or associate or by the natural persons indicated in the aforementioned list.
- Persons acting on behalf of the **COSTAISA** professional or associate, either on behalf of the company or in their own name.

In the event of a conflict of interest, the professional or associate will have to follow the provisions of the protocol. The first thing to do is to bring it to the attention of the Company for resolution through the **Complaints Channel** published on the website. This must be done as soon as the conflict of interest situation becomes known, or when the conflict of interest situation is still ongoing and there is a warning that it may arise.

6.4. INTELLECTUAL AND INDUSTRIAL PROPERTY RIGHTS

It is strictly forbidden to reproduce, copy, plagiarise, distribute, modify, transfer or communicate, in whole or in part, products owned by **COSTAISA** (software and any computer solutions or products, methodologies, industrial designs, trademarks, trade names, patents and other similar products) without prior written authorisation from the Company.

It is also strictly forbidden to reproduce, copy, plagiarise, distribute, modify, transfer or communicate, in whole or in part, the aforementioned products that are the property of third parties without the prior written authorisation of these parties. These third parties refer to clients, suppliers and any individual or entity outside the Company, even if they do not have any relationship with the Company.

Likewise, the installation or running of programs or files with the purpose of deleting or violating data protection or information security systems, as well as those that violate data protection laws, is prohibited.

Correct use of corporate resources: each **COSTAISA** professional or associate is responsible for the use of resources (network, internet, mail, systems, applications, etc.) and information systems, both those made available by the Company to carry out their professional work, as well as those of third parties related to **COSTAISA** (customers, suppliers, etc.) and they must protect them from any damage, deterioration or alteration as stated in the Information Security Regulations. **COSTAISA** Professionals and Associates must use corporate resources only for the Company's own professional purposes, scrupulously complying with the applicable legal regulations and the rules of use established by **COSTAISA**, which are included in the Information Security Regulations for users.

If we carry out our work in networks other than **COSTAISA**'s, we must comply with the security regulations of the owner or manager of the network and also comply with the above in accordance with the criteria and standards of the owner or manager of the network in which we work.

In order to ensure compliance with the Security Regulations and for the prompt detection of incidents, corporate resources are continuously monitored and supervised. In the event of identifying a breach or incorrect, improper or unauthorised use of **COSTAISA**'s resources, **COSTAISA** will proceed as indicated in said regulatory framework, and may take any necessary legal, technical or contractual actions to protect its rights.

6.5. EQUALITY AND NON-DISCRIMINATION

In their working relationships, all **COSTAISA** Professionals and Associates must apply and promote the principles of opportunities, diversity, respect for people and non-discrimination based on race, sex, age, language, religion, disability, sexual orientation, opinion, origin, economic status, birth, union membership or any other personal or social condition or circumstance.

As the only valid criteria for the assessment of its Professionals and Associates, **COSTAISA** accepts those that exclusively measure their performance, effort and talent, absolutely independent of any condition or personal circumstance. Consequently, the Company rejects any behaviour or attitude of a Professional or Associate that may involve moral or sexual harassment or that in any way may violate the dignity of the person, and therefore none of **COSTAISA**'s Professionals or Associates may engage in conduct that could constitute moral or sexual harassment or discrimination of any kind.

This Code of Conduct is supplemented and further developed in the notice titled **Protocol of Action in the event of Workplace, Sexual and Gender-based Harassment C-010/16**, which establishes the procedures and consequences specifically applicable in this area. Any communication in relation to conduct that may constitute harassment must be reported to the Company through the **Complaints Channel** to be passed on to the Human Resources department, which is responsible for processing and resolving it.

6.6. PROTECTION OF OCCUPATIONAL HEALTH AND SAFETY

COSTAISA is aware of the importance of a healthy and safe work environment, free of any recognised danger, complying with the regulations and safety practices established by law, with the aim of maintaining the correct performance of duties by its Professionals and Associates, who will also be held responsible for complying with all health and safety standards at work, as well as ensuring their own safety and that of the people around them.

In the event of any offence related to the health or physical integrity of employees being committed, the recipients of this code of ethics are obliged to report the alleged offence or incident to the Company.

6.7. SUSTAINABILITY AND ENVIRONMENT

COSTAISA is aware of the importance of caring for and respecting the environment. The Company therefore undertakes not only to act in accordance with laws and other regulations on environmental protection, but also to carry out its activities in a manner that respects the environment, minimising the environmental impact of the Company's facilities and internal operations, as well as the solutions and services it offers to its clients.

To this end, the Company is governed by the following rules:

To comply with environmental legislation throughout the Spanish territory in which **COSTAISA** is present and operates.

To minimise the environmental impact of the Company's facilities and internal operations, as well as the solutions and services it offers to its customers.

To prioritise prevention criteria over correction criteria.

To maintain the awareness and consciousness of all the Professionals and Associates with regards to environmental matters.

To carry out periodic evaluations of the environmental aspects derived from the Company's activity in order to maintain and continuously improve environmental management.

COSTAISA has an **Integrated Environmental Management System**.

6.8. MONEY LAUNDERING

COSTAISA is especially committed to combating money laundering, understood as any operation consisting of making funds or assets obtained through illicit activities appear to be the result of legal activities which circulate smoothly into the financial system. In addition, the Company requires its Employees and Associates to report any money laundering operation that they may become aware of and they will be provided with regular training on this type of criminal activity.

6.9. CRIME PREVENTION

COSTAISA has created and implemented a Criminal Risk Prevention Manual in all its areas of activity. If the infringements of this Code also involve the infringement of criminal law, action will be taken in accordance with the legislation in force in this area.

7. IMPLEMENTATION OF THE CODE

All **COSTAISA** Professionals and Associates are responsible for ensuring compliance with this Code of Ethics. For the correct understanding and resolution of problems in this field, an **Ethics and Compliance Committee** has been created. This body is responsible for applying, interpreting or understanding the premises of this Code in the event of conflict. This committee shall be governed by the **Ethics and Compliance Committee Charter**.

None of **COSTAISA**'s Professionals or Associates may ask another to violate the provisions of the Code. Likewise, wrongdoing in terms of compliance may not be excused on the grounds that they were acting under the orders of a superior, or were unaware of this.

7.1. STEPS TO FOLLOW FOR THE IMPLEMENTATION OF THE CODE

- ✓ The Company's Board of Directors must approve, review and update the Code, subject to the advice of the Ethics and Compliance Committee.
- ✓ The Company's Management must ensure that no person is reprimanded, coerced or harassed for using the Ethics Channel when reporting a possible breach of this Code.
- ✓ Persons in charge of employees should ensure that they know and understand the requirements of the Code, that they are supplied with the materials necessary to comply with them and should provide support for any queries that may arise.
- ✓ The Ethics and Compliance Committee must inform people of the values of the Code, facilitate its understanding and resolve any doubts about it. In addition, it must ensure that the channels of communication are working correctly to inform employees of the implementation and possible updates to the Code of Ethics.
- ✓ All of **COSTAISA**'s Professionals and Associates are responsible for complying with the laws and regulations that apply to their job role, as well as cooperating with any internal audits that may take place.
- ✓ They must understand and comply with the principles contained in this Code. Participating in the ethical training activities offered by the company, asking any questions to their superiors or to the Ethics and Compliance Committee.
- ✓ They must use the Complaints Channel in good faith and in a way that seeks only the progress and better functioning of the company.

7.2. TRAINING ACTIVITIES

COSTAISA is aware that informing Professionals and Associates of the existence of this Code of Ethics and its obligatory nature of compliance is equally or more important than the development of the Code itself. This is why **COSTAISA** will carry out a series of training activities to ensure that everyone is sufficiently aware of this Code and its contents, as well as publishing it on the Company's internal website so that it is fully accessible at any time.

This training will include both general training for the entire Company and specialised training for each of the departments depending on the duties they carry out and the risks to which they are exposed, detailing the rules of conduct applicable to these areas of activity.

On the other hand, the Company has a **Performance Management** system that establishes all the actions aimed at controlling the proper functioning and performance of the Employees, evaluating, analysing and assessing each of their activities.

7.3. INDEPENDENT EXPERT REVIEW

Periodically, **COSTAISA** requests a specific review of compliance with protocols and processes, both qualitatively and quantitatively to ensure transparency and compliance with this code. This will be done by an external consultant who has a close relationship with both the Ethics and Compliance Committee and the head of the Human Resources Department.

8. COMPLAINTS CHANNEL

The Company has made available to all Professionals and Associates, as well as to any legitimate third party, a **Complaints Channel**, through which any type of situation may be reported by any interested party. It is possible to access the Complaints Channel through the **COSTAISA** website.

This channel serves as a way of communicating any doubts that may arise about the interpretation or application of this **Code of Ethics** and the regulations that develop it, as well as processing all complaints arising from a possible breach of this Code, which will be reported to the Ethics and Compliance Committee. To this end, **COSTAISA** has developed a **Complaints Channel Management Manual**, with the aim of standardising the process to be followed by the complaint, from the time of the infringement until the final resolution.

9. CONTROL AND SUPERVISION

COSTAISA establishes an adequate monitoring and control system that ensures compliance with the **Code of Ethics** by all those who must follow it. This will involve not only the bodies responsible for day-to-day management, but also those responsible for internal auditing, all of whom will be in direct communication with the Ethics and Compliance Committee.

On the other hand, **COSTAISA** guarantees that it will not retaliate against anyone who brings a possible violation of its **Code of Ethics** to its attention, who collaborates in its investigation or helps to resolve it, always acting in good faith.

COSTAISA's Ethics and Compliance Committee shall be responsible for analysing any reported or communicated act and may request information from other Company bodies, which must always provide such information, provided that there is no legal reason not to do so.

In the event of any type of confirmed and verified breach of the provisions of this Code of Ethics, **COSTAISA** will take appropriate disciplinary measures against any person involved in an employment relationship with the Company, and may terminate existing relationships with them because of the violation. For this purpose, there is a **Disciplinary System** in place to establish the correct sanctions and to ensure that these are appropriate to the breach in question.