

## CODE OF CONDUCT FOR WORKERS VELILLA GROUP EUROPE S.L.U.

### TABLE OF CONTENTS

Message from the governing body.

1. Introduction
2. Scope of application
3. Principles of the Code of Conduct
4. Behavioural guidelines
  - Applicable current legislation
  - Transparency, honesty and integrity
  - Sexual and workplace harassment
  - Security and health at work
  - Corporate image and reputation
  - Interest conflict
  - Accounting, tax and fiscal obligations
  - Corruption, bribery and influence peddling
  - Privacy of natural persons
  - Use of information assets and computing resources
  - Information Society Services and Electronic Commerce
  - Intellectual and industrial property
  - Environment and natural resources
  - Commitment to our collaborators and users
  - Commitment to the professional members of the organization
5. Complaints Channel
6. Disciplinary and sanctioning regime
7. Data protection
8. Approval, entry into force and review of the Code
9. Commitment to join

### **Message from the governing body**

At VELILLA GROUP EUROPE S.L.U. We are aware of the importance of inspiring and underpinning our activity on the fundamental principles of regulatory compliance and zero tolerance for the violation of the rules that we apply. In addition to this, our commitment to transparency, good governance and integrity has led us to agree on the implementation of a Compliance management system (hereinafter, CMS).

The purpose of the CMS is to provide our organization with the policies, procedures and mechanisms to safeguard compliance with the regulations applicable to our entity, as well as the principles that govern it.

Within the framework of the above, VELILLA GROUP EUROPE S.L.U. has approved this Code of Conduct, which includes the principles and lines of action that we must assume in our day-to-day life to all the individuals who make it up and we must pass them on to all those with whom we interact within the framework of our professional activity.

Therefore, the Code of Conduct establishes the guidelines for action that must govern both the relationships within the company and those we maintain with clients, suppliers, service providers, etc. Not only is it important to achieve our goals, but the way we accomplish them is also essential.

To this end, the commitment and good conduct of all of us who make up VELILLA GROUP EUROPE S.L.U. are essential.

We count on all of you to guarantee compliance with the Code of Conduct.

Governing body of VELILLA GROUP EUROPE S.L.U.

## INTRODUCTION

At VELILLA GROUP EUROPE S.L.U. We are a consolidated organization in the MANUFACTURING AND DISTRIBUTION OF WORK CLOTHES AND SAFETY FOOTWEAR sector.

Compliance with ethical principles, regulations and laws in force and applicable in all our areas of action, as well as internal regulations, must be the basis of decision in our professional performance, which is why VELILLA GROUP EUROPE S.L.U. has approved the implementation of a Compliance Management System.

The organization has appointed a Compliance Officer who will be the person in charge of managing, supervising and communicating the implementation of the policies that emerge from the Compliance Management System in collaboration, support and supervision of the organization's governing body.

The purpose of this Code of Conduct is to contribute to the understanding of our responsibilities and to making decisions in accordance with the law; however, it cannot include all the situations or circumstances that we may encounter in the day-to-day work of our professional performance.

The guidelines for action included in the Code of Conduct will not replace, in any case, the established precepts in current regulations applicable to the organization. The Code of Conduct does not replace any other internal policy applicable to the entity, in fact, all internal policies and procedures must be applied jointly and simultaneously.

The Code of Conduct will be interpreted in accordance with current and applicable regulations and in accordance with the rest of the organization's internal policies and procedures. When discrepancies arise between the regulations in force and applicable to the entity and the Code of Conduct of VELILLA GROUP EUROPE S.L.U., the rule or provision that is strictest will be applied.

## AREA OF APPLICATION.

The Code of Conduct is applicable to VELILLA GROUP EUROPE S.L.U. and mandatory for all professional members, volunteers, members of the governing body, management and workers, regardless of their function, hierarchical level, rank, position, seniority, type of contract or the geographical location where they carry out their work.

All professional members of the organization must read the Code of Conduct carefully, always have it at hand, be familiar with it and current under its guidelines.

Likewise, the principles, values and behavioural guidelines included in this Code of Conduct may be extended and transferred to all natural and legal persons with whom we maintain professional and/or commercial relationships, such as clients, service providers, suppliers, collaborators, advisors or other interest groups, through the Code of Conduct for third parties available in the organization.

## PRINCIPLES OF THE CODE OF CONDUCT.

The Code of Conduct of VELILLA GROUP EUROPE S.L.U. that will govern the behaviour of all members of the organization is based on the following principles and ethical values:

- Commitment and respect for current and applicable legislation.
- Respect for human rights.
- Good faith and honesty.
- Commitment to the confidentiality of personal data.
- Commitment to the obligations derived from the regulations on information services and electronic commerce.
- Respect and equal treatment.
- Zero tolerance for corruption and bribery.
- Prevention of occupational hazards.
- Compliance with tax and Social Security matters.
- Transparency in financial and accounting data.
- Commitment and respect for the environment.
- Prevention of conflict of interest.

## BEHAVIOUR STANDARDS.

Our activities must be carried out in an environment of trust with all our users, with due quality and meeting the expectations they place on us. That is why we require professional action in accordance with the principles and rules inspired by this Code of Conduct set forth below:

### **Commitment to current and applicable legislation.**

Any Compliance management system must start from compliance with current and applicable legislation. Our social responsibility means observance and compliance with laws and regulations in all the actions and decisions we take.

- We carry out our activity in accordance with current and applicable legislation, avoiding any conduct, practice or behaviour that contravenes the laws and may be considered illegal or unethical.
- We respect, protect and promote current provisions regarding the protection of human rights.
- We consult our advisors to develop our activity in compliance with applicable laws and regulations and implement their recommendations.

What we expect from the members of our organization:

- Compliance with all laws and regulations applicable to our activities.
- Compliance with the principles and behavioural guidelines of this Code of Conduct.
- No collaboration with third parties in violating the law, and no participation in any action that compromises respect for the principle of legality.

### **Commitment to transparency, honesty and integrity.**

The satisfaction of our users is the main objective of our activity, which is why we develop a relationship of trust with the people with whom we interact.

- We are committed to working ethically to achieve full compliance with the standards of quality.
- We carry out actions aimed at raising awareness/training for professional members of the entity in quality material.
- We entrust the review of contracts to our internal and/or external legal advisors.
- We select suppliers, collaborators and/or service providers in relation to quality criteria.
- We do not allow the formalization of contracts without the proper authorization of the interested parties.
- The organization's decisions respond exclusively to excellence and quality.
- We are committed to continuous improvement in the quality of our services and/or products.
- We listen to the suggestions and recommendations of users, establishing the necessary channels for this.
- We ensure that charges via electronic or computerized means are made securely.

What we expect from the members of our organization:

- Transparency and objectivity in the performance of the tasks we carry out.
- Respect for the conditions established with our users by not passing on unjustifiably price increases, delays in delivery times or other undue modifications.
- No falsification of the accounting through false, misleading, incomplete, inaccurate or simulated annotations or notes.

### **Commitment against sexual and workplace harassment.**

- An inclusive, respectful, dignified work environment free of any type of physical violence, sexual, psychological or work harassment is essential.
- We treat colleagues, superiors, subordinates or third parties with whom we interact in a respectful, fair and professional manner.
- We implement an Equality Plan to eliminate any discrimination based on gender.
- We implement a Protocol against Workplace and Sexual harassment based on gender.
- We have zero tolerance for derogatory or degrading comments and jokes.
- We firmly condemn any type of discriminatory act or behaviour based on gender.

What we expect from the members of our organization:

- That our professional relationships are based on respect, fairness, support, trust and treating each other respectfully and fairly.
  - Compliance with the Workplace and Sexual Harassment Protocol based on gender.
  - Showing respect to all people regardless of their gender.
  - Not allowing any form of sexual or workplace harassment, as well as physical, psychological or verbal abuse.
  - No display of behaviour that could be considered offensive, intimidating, insulting or malicious.
- Reporting any sexual and workplace harassment behaviour in our environment.

### **Commitment to safety and health at work.**

Guaranteeing the rights of workers, as well as promoting a safe and healthy work environment, is essential for the development of our activity.

- We are committed to ensuring a safe and healthy environment among our professional members throughout the workday.
- We implement a plan for Occupational Risk Prevention.
- We carry out awareness and training plans for professional members in matters of Prevention of Occupational hazards.
- We work to avoid dangerous situations that may pose a risk to the integrity and/or health of workers.
- We guarantee the right to strike and freedom of association of workers.
- We comply with the obligation regarding the time control of workers.
- We ensure that job offers are clear and adjust to reality.

What we expect from the members of our organization:

- Communication of any safety or health differences for immediate correction.
- Not working under the influence of alcohol or narcotic substances before and during the development of work activity. In the case of medications that may affect safety in the development of our work, we will consult with our doctor.
- Promoting, respecting and complying with health and safety standards in the work environment. Taking care of your own safety and that of your colleagues.

### **Commitment to corporate image and reputation.**

The image and reputation of the organization is an essential asset to preserve and generate trust in our users. All members of the organization must preserve the image and reputation of our entity to the maximum in all our activities and actions.

- We are committed to accurate, professional, truthful and respectful communication based on transparency and objectivity.
- We behave with integrity and honesty, in accordance with organizational values, on websites, blogs or social networks that may be associated with the organization.
- We make statements and publications on behalf of the organization only to authorized persons.

What we expect from the members of our organization:

- Ensuring the image and reputation of the organization.
- Informing the organization if we intend to attend or intervene in public events in the name and representation of the organization.
- Using social networks with caution and with common sense so that we do not damage our own image and reputation.
- Speaking on behalf of the organization in personal communications or presentations only when we are authorized to do so.
- Ensuring correct behaviour, expressly when we identify ourselves as employees of the organization.
- Making responsible use of the corporate email account, if it exists.
- Making use of logos and corporate material only when we are authorized to do so.

### **Commitment to communicating potential conflicts of interest.**

A conflict of interest exists when our private interests may conflict with the interests of the entity. The organization can be affected if its professional members put their personal interests before those of the organization itself.

- We respect the interests and personal lives of all our colleagues.
- We establish guidelines for action in the event of a conflict of interest.
- We look for solutions to conflicts of interest.
- We make our decisions based on objective criteria and without the influence of personal interests or relationships.

What we expect from the members of our organization.

- Making business decisions in the interest of the organization.
- Not developing activities that may directly or indirectly harm the interests of the entity nor in activities that compete with our organization.
- Not using the organization's assets for your own benefit or that of a close person outside the organization.
- Not using our status as members of the organization to obtain personal advantages.
- Not influencing or participating in decisions or negotiations with third parties with whom we have a personal relationship or any other interest other than that of the organization.
- If we are in a situation of conflict of interest, real or potential, we must inform our immediate superior so that the appropriate preventive measures can be taken and refrain from participating in the corresponding activity or decision.

### **Commitment to accounting, tax and fiscal obligations.**

The accounting, fiscal and tax information of our organization must be correct to maintain the trust of all our stakeholders. Therefore, we aspire to adopt all those policies that avoid any irregularity in this sense.

- We are committed to full compliance with current regulations on fiscal, accounting, tax and financial matters, always complying with the procedures and obligations that arise.
- We prepare and maintain a system of books, accounts and records that reflect the true solvency situation of the entity.
- We are committed to transparency and accuracy in accounting.
- We limit cash payments as established by law.
- We choose accounting processes based on generally accepted reporting standards.
- We ensure that accounting documentation is not eliminated.

What we expect from our organization:

- To develop our activities so that the organization correctly complies with its tax obligations, avoiding payment avoidance or fraud to the detriment of the competent Public Treasury and/or Social Security.
- To enter financial information into the organization's systems in a complete, clear and precise manner, so that it reflects, on the corresponding date, its rights and obligations in accordance with applicable regulations.
- To consult the corresponding superior or department in case of doubt about the correct recording of accounting data.

### **Commitment to combat contrary actions aimed at falsifying means of payment.**

One of the keys to our activity is to provide security to all our users in their payment methods, protecting them from any conduct contrary to the law.

- We are committed to the responsible use of resources and means of payment, in order to fight against alteration, falsification or simulation of payments.
- We have a protocol for using credit cards.
- We have internal procedures linked to the justification of expenses of all professional members of the entity.

What we expect from the members of our organization:

- Not falsifying credit, debit cards or checks of any kind.
- Using customer cards so that they can see them during the payment process.
- Justifying all expenses in accordance with the entity's internal expense policy procedure, as well as the deadlines for their justification.
- Using credit cards in accordance with the organization's protocols.

### **Commitment to combat corruption, bribery and influence peddling.**

Corruption is a serious problem in professional and commercial activities in both the private and public spheres, since it involves arbitrary decision-making, distorts competition, hinders innovation and progress, and harms society.

- We do not tolerate corruption in any of its forms.
- We do not grant arbitrary or unjustified benefits to third parties in order to obtain any advantage or favoured treatment.
- We maintain clear, honest, sincere and transparent relationships with Public Administrations and their members.
- We cooperate transparently with the corresponding public administrations in the event of any requirement and we collaborate with inspections or investigations that may arise.

What we expect from the members of our organization:

- Documenting through invoices or proof of payment the expenses incurred in the name or on behalf of the organization, as well as meeting the deadlines for justifying the expense.
- Not accepting or making payments to officials and/or public authorities to expedite paperwork and/or administrative procedures.
- Not financing or showing support or assistance of any other kind, directly or indirectly, to any political party, its representatives or candidates.
- Not using donations to cover up improper payments.
- Informing the corresponding superior or department of attitudes that indicate any alleged situation of bribery.
- Justifying all payments using invoices or payment receipts when using organization cards.
- Not making payments to expedite administrative procedures, or to obtain permits, licenses, authorizations or similar.
- Not accepting gifts, presents or hospitality that may affect our objectivity and influence a commercial, professional or administrative relationship, unless they have an irrelevant value.
- Not accepting in any case and without exception cash, checks or vouchers.
- Not offering, directly or indirectly, gifts, services or any other kind of favour to clients, or to any other person or entity that maintains or may maintain relations with our organization, in order to illicitly influence said relations.
- If you have doubts about making or accepting gifts, we will notify your immediate superior so that the situation can be analysed and the most appropriate decision can be made in the case.

#### **Commitment to the prevention of smuggling.**

Importing, exporting or trading certain products without declaring them at customs and without paying the corresponding taxes, or trading in products prohibited to individuals by law is illegal. The repression of smuggling aims to protect both the collection interests of the Public Treasury and public order, health policy or state monopolies, thus giving rise to a multiplicity of protected legal assets.

- We are committed to fully complying with our obligations regarding the transportation of goods.
- We comply with all legal provisions on export and import of goods.
- We comply with all procedures regarding declaration of goods to the corresponding authorities or administrations.
- We adopt procedures to detect unauthorized products.

What we expect from the members of our organization:

- Avoiding loading or unloading goods from a means of transport without control by the customs administration.
- Preventing the entry of goods into the customs territory, or the exit from it without the control of the customs administration.
- Avoiding the unauthorized use of a place, port or route not authorized for international traffic of goods except in cases of chance or force majeure.

#### **Commitment to the privacy of natural persons.**

All natural persons who interact with our entity trust us when they share their personal information. We guarantee the integrity, availability and confidentiality of personal data that may be processed.

- We are committed to complying with current regulations regarding the protection of personal data, complying with the procedures and obligations that arise.
- We adopt the obligations of current and applicable regulations regarding data protection.
  - o Duty of information and transparency.
  - o Adequate legitimate bases.
  - o Record of treatment activities.
- We adopt internal procedures related to information security.
- We carry out actions aimed at raising awareness / training on personal data protection for our staff.
- We promote the subscription of confidentiality commitments by the members of the organization, thus reinforcing the due secrecy and confidentiality of the data.

What we expect from the members of our organization:

- Processing diligently and in accordance with the rules of good faith, the personal data that we may access due to our activity in the entity even after our professional relationship with the organization has ended.



- Not revealing personal data to any person outside the entity, without due consent, except in those cases in which it is necessary to properly comply with its obligations or because it has been required by legal mandate or by the competent authority.
- Using the personal data to which we have access, solely for the exclusive development of our functions at VELILLA GROUP EUROPE S.L.U. and not using it in any other way or for any other purpose.
- Communication through the channels enabled by VELILLA GROUP EUROPE S.L.U. of possible security violations, as well as the exercise of the rights of a third party.
- Not accessing third-party computer systems without prior and express authorization from the owner.
- Not using listening or telecommunications interception devices, recording or reproducing sound or image, when their purpose is to secretly obtain information from others without any legal authorization.
- Participating in training courses that may be provided regarding data protection.

### **Commitment to information assets and computing resources.**

Information assets, specifically computer resources, are common in the performance of all professional and commercial activities and are essential for the development of our activities and achieving our objectives. Improper use of them can have serious consequences for our entity and for the third parties with whom we interact.

- We transmit messages of respect for all information assets to members of the organization.
- We adopt internal procedures related to computer security and/or security in computer equipment.
- We put email at your disposal as a tool for the development of the assigned functions.
- We will limit access to certain types of websites that we consider that, due to the type of content, may damage the system and consequently should not be accessed.
- We deliver computer equipment to users in perfect condition and functioning.
- All users access computer equipment using authentication mechanisms which allow verification of the user's identity.
- We establish a limitation of unauthorized access to computer equipment.
- We authorize, if necessary, remote access so that members of the organization can access the data through communication networks, guaranteeing the application of technical and organizational measures.
- We adopt internal procedures related to the responsible use of personal devices in the corporate environment.
- We may access the content derived from the use of information assets and computer resources for the sole purpose of controlling compliance with labour or statutory obligations and guaranteeing the integrity of the devices and the system (for example: detection of a virus). In no case will we carry out indiscriminate access and we will avoid violating the privacy of the member of the organization at all times. We will not use monitoring as an access measure for control purposes.

What we expect from the members of our organization:

- Making responsible use of the assets and resources provided, using them exclusively for the performance of professional functions. Personal use is not excluded, as long as it is moderate and does not influence the development of your daily work.
- Following the organization's guidelines on computer security.
- Requesting authorization from the direct manager to install specific applications for our work.
- Not installing, using or distributing software or files that could affect the security of the systems, making unauthorized copies or carrying out actions that allow the entry of computer viruses.
- Only using external media authorized by the organization.
- Making use of remote access to information systems only for strictly work purposes.
- Reporting, if detected, any improper use of information assets and computer resources.

### **Commitment to the regulations relating to Information Society Services and Electronic Commerce.**

The digital industry and, in particular, the digital advertising sector, play a fundamental role in society. It is essential to have the trust of our users and that they can enjoy sufficient guarantees in the use of the available electronic means.

- We are committed to complying with the regulations relating to Information Society Services and Electronic Commerce.
- We adapt the website to current and applicable legislation regarding information society services and electronic commerce.
- We provide a Cookies Policy where we inform about the use of cookies and their purpose, conservation period, owners and other obligations.
- We have a legal notice where we provide the information required by the LSSI-CE.

What we expect from the members of our organization:



- Avoiding any act that may favour, facilitate or promote non-compliance with the Information Society Services and Electronic Commerce Law.
- Notifying the organization of any possible regulatory breaches or security incidents detected on the website.
- Participating in training courses that may be provided regarding Information Society Services and Electronic Commerce.

## **Commitment to intellectual and industrial property.**

Respect for intellectual and industrial property rights is a sign of consideration for the effort and work of both our own and third parties.

- We respect the intellectual and industrial property of our competitors, business partners and third parties.
- We are committed to the rights that any person or organization may hold on programs, patents, designs, brands, utility models, domain names, software and reproduction rights, photographs, videos, audios, texts, drawings, plans, code. source, etc.
- We do not provide lists or links of works subject to intellectual property rights without the consent of their owners.
- We obtain the relevant authorizations and/or licenses from the owners of intellectual or industrial property rights for the use, promotion and marketing in the market of those brands, trade names, utility models and patents that do not belong to us.
- We use software and computer programs in accordance with license agreements and do not install unauthorized copies of software.
- We adopt a policy for downloading and installing computer programs.

What we expect from the members of our organization:

- Maintaining the confidentiality of the information that we may access due to our performance in the entity.
- Not disclosing information to unauthorized persons.
- Being especially diligent with technical information, patents and business and/or commercial secrets.
- Respecting your own or third parties' intellectual and industrial property rights even when the employment or professional relationship with the organization has been terminated.
- Respecting the copyrights, registered trademarks and intellectual and industrial property rights of any information displayed or obtained through the Internet, making use of the organization's computer or network resources.
- Not downloading executable software from the Internet that is not previously approved by the organization or other content protected by copyright to use and distribute them without the corresponding use and/or distribution licenses.
- Not reproducing, distributing, publicly communicating, transforming, transferring or making the organisation's databases available to the public.

## **Commitment to the environment and natural resources.**

Respect and protection of the environment is of vital importance for the well-being and development of our environments and societies.

- We maintain order and cleanliness in our facilities.
- We introduce environmental criteria in the selection of suppliers, collaborations and/or service providers.
- We raise awareness and train the professional members of the entity on environmental matters.
- We have a waste management system appropriate to the activity.
- We use environmentally friendly materials and products whenever possible.
- We are committed to and take measures for the optimal and responsible consumption of electrical energy, water, fuels, raw materials and other natural resources.
- We incorporate environmental criteria in all our processes.
- We use, whenever possible, environmentally friendly materials and products.

What we expect from the members of our organization.

- Following the recommendations and procedures to reduce the environmental impact of our activity.
- Participating in training on environmental matters.
- Following the organization's procedures to reduce environmental impact.
- Informing the organization of any environmental condition.
- Using the organization's resources, equipment, means or facilities efficiently and responsibly.
- Taking special care with the use and management of dangerous substances.

## **Commitment to our collaborators and users.**

Our collaborators and users are a fundamental part of our activity. Collaborators are essential to develop our activity with excellence and achieve our objectives. Likewise, relationships with our users are based on knowing and satisfying their needs.

- We establish efficient, transparent and legal relationships with third parties, ensuring that they comply with the required regulatory, ethical and quality standards.
- We act in the market in accordance with the principles of free competition and equal opportunities, ruling out any action aimed at obtaining an unfair or illegitimate benefit or advantage over users, suppliers, competitors and other market actors.
- We fulfil the commitments acquired.
- We guarantee objectivity and transparency in the selection of collaborators.
- We establish relationships of mutual trust and respect.
- We document all agreements and transactions.
- We communicate the Code of Conduct to the third parties with whom we interact.
- We verify that the invoices and amounts collected correspond to the price of the products/services provided.
- We strive to be fair and honest with third parties.
- We strive to understand and satisfy the needs of our highly demanding users.
- We do not make promises that we cannot keep and for which we do not have the necessary experience and knowledge.
- We accurately record expenses and amounts accurately and honestly.

What we expect from the members of our organization:

- Develop the relationship with third parties within a framework of professionalism, transparency and legality.
- Treat third parties with total respect.
- Comply with the obligations acquired towards third parties.
- Promote a good relationship of cooperation and cordiality with collaborators.
- Not make misleading statements about our competitors or about the qualities or characteristics of their products and services.
- Do not give in to pressure to violate the regulations applicable to our organization.

Commitment to the professional members of the organization.

The organization's staff is, without a doubt, one of our main assets. Guaranteeing both the labor and personal rights of our professional members, as well as fostering relationships based on respect, collaboration and professionalism of the members who make up the organization is an essential point in our entity.

- We are committed to maintaining an appropriate, respectful and collegial work environment.
- We are committed to providing close and familiar treatment to all our professional members.
- We work to firmly avoid situations of discrimination based on sex, ideology, religion, sexual orientation, illness and/or disability in the organization.

What we expect from the members of our organization:

- Respecting and demanding respect in labour relations.
- Not discriminating or allowing others to be discriminated against for reasons of race, gender, ideology, nationality, religion, age, illness, political or union affiliation or any other personal or social circumstance.
- Avoiding any form of harassment, violence, sexual or verbal abuse.
- Avoiding any behaviour that creates an intimidating, hostile, humiliating or offensive work environment.
- Avoiding any practice of harassment or mobbing, whether between peers or hierarchical superiors.
- Promoting collaborative and team work to make our experience, knowledge, skills and talent available to our colleagues.

## **COMPLAINTS CHANNEL.**

VELILLA GROUP EUROPE S.L.U. establishes the obligation to communicate to the organization as soon as possible the knowledge of situations or facts related to infractions, non-compliance or conduct contrary to the Code of Conduct.

That is why the organization has implemented a Reporting Channel, an effective and trustworthy mechanism available to all professional members of the organization and third parties with whom the organization interacts so that they can:

- Report possible breaches of the Code of Conduct and/or any of the regulations, policies and internal procedures of the organization, the principles and values that arise from them, as well as the regulations in force and applicable to the organization of the that they have knowledge.
- Report possible incidents and violations to data security.
- Transfer requests for data protection rights received from third parties.

Thus, VELILLA GROUP EUROPE S.L.U. Through the Complaints Channel, the following communication channels have been established:

- Specific forms available to interested parties that, once completed, can be sent via the previous specific email address of the Compliance Officer
  - o Model for communicating indications or suspicions of non-compliance.
  - o Security breach communication model.
  - o Model document for the exercise of the rights of interested parties.
- Specific email: [canal.denuncias@velilla-group.com](mailto:canal.denuncias@velilla-group.com)

Likewise, if the interested person wants to communicate an indication or suspicion of non-compliance anonymously, they may do so through the following means established by the organization:

- Complaints mailbox where the communication can be deposited.
- Sending the communication by postal mail to the attention of the Compliance Officer at the organization's address (Calle Juan de la Cierva 19, 28823 Coslada – Madrid).

In these cases, the use of the previous models will not be necessary as long as the communication has the following minimum content: the date of the day the communication is presented; and the events that are the subject of the complaint (data of the person or persons involved in the events, date of the events reported and list of the events to be reported).

The Complaints Channel is not intended to receive interpersonal complaints that affect only the reporting person, such as interpersonal conflicts between the complainant and other members of the organization, as well as any other doubt, complaint or query about their employment situation that must be channelled through the corresponding procedures other than the Complaints Channel.

Likewise, the indicated channels may be used to resolve doubts, interpretations or concerns about the Code of Conduct and the operation of the Complaints Channel.

VELILLA GROUP EUROPE S.L.U. guarantees the confidentiality of the people who use the Complaints Channel in addition to the management of all personal data of those involved in the procedure in accordance with current and applicable regulations on data protection.

Furthermore, any type of retaliation against those who make communications in good faith and based on reasonable indications is prohibited.

The management of communications received through the Complaints Channel corresponds to the Compliance Officer of VELILLA GROUP EUROPE S.L.U.

Communications regarding indications or suspicion of non-compliance will be managed in accordance with the provisions of the Operating Protocol of the Complaints Channel. Possible incidents or data security violations will be managed in accordance with the provisions of the Procedure for the management of data security violations.

Finally, if the communication is related to the exercise of the data protection rights of the interested parties, it will be managed in accordance with the Rights Care Procedure.

Likewise, VELILLA GROUP EUROPE S.L.U. makes the above protocols and procedures available to all interested persons.

## **How can we know if a conduct, action or decision is contrary to the Code of Conduct?**

We must ask ourselves the following questions:

- Is it legal? Does it violate any law? Is it contrary to the values or principles of the entity?
- If our conduct were made public, would it be considered unprofessional or inappropriate?
- Would we like to read about our behaviour in the media or on social networks?

If the answer to any of the questions is NO, we must refrain from carrying out said behaviour. Likewise, if you have doubts about the adaptation of an action to the Code of Conduct, you should consult with your managers, the Compliance Officer or present the doubt through the Complaints Channel.

## DISCIPLINARY AND SANCTIONING REGIME

Violations and breaches of the Code of Conduct, as well as any other internal or external procedure, protocol or regulation of the organization may be subject to the application of disciplinary measures, without prejudice to the judicial or administrative procedures and sanctions that, where appropriate may be applicable.

This is why VELILLA GROUP EUROPE, S.L.U. within the framework of the implementation of the Compliance management system, a Disciplinary System has been established (see the Disciplinary System section of the document Measures for regulatory compliance) whose purpose is to sanction violations of the regulations, procedures and internal policies implemented through the Compliance system management, including the Code of Conduct.

In particular, conduct with the following characteristics will give rise to the application of the Disciplinary System:

- Lack of monitoring of the Compliance Management System; of its measures, policies and procedures, of the principles of ethics, integrity, legality and transparency or of the Code of Conduct itself.
- Lack of communication through the Complaints Channel of infractions or possible infractions of the CMS and/or legality.
- Adoption of retaliation or sanction to the person who has made a communication through the Complaints Channel.
- Making a communication with knowledge of its falsehood or disregard for the truth through the Whistleblowing Channel.
- Lack of collaboration in the investigation of the facts reported through the Whistleblowing Channel.
- Conduct that contributes to preventing or hindering investigations regarding compliance with the CMS and criminal conduct linked to the work activity carried out by the organisation.
- Violations regarding data protection linked to the work activity carried out by the organisation.

Furthermore, no member of VELILLA GROUP EUROPE, S.L.U. may carry out conduct contrary to the Code of Conduct or that contravenes the provisions of current and applicable laws, based on ignorance of them or on an order from a third party, a colleague or a hierarchical or functional superior, nor is he authorized to request that any person related to the organization commits an act that is illegal or contrary to the Code of Conduct itself.

Likewise, failure to read or sign the Code of Conduct will not exempt professional and/or volunteer members of the organization from compliance with it.

The Disciplinary System of the Compliance Management System does not replace the disciplinary regime established in the applicable Collective Agreement, in the Workers' Statute or in the specific applicable regulations, but rather completes them with the purpose of promoting the prevention of conduct contrary to the law in the entity by its professional members.

The procedure for imposing the corresponding sanction will be governed by what is established in the Disciplinary System of the Compliance Management System, in the Workers' Statute, in the applicable Collective Agreement and in the specific regulations applicable to the different groups.

## DATA PROTECTION

In accordance with current and applicable regulations on the protection of personal data, we inform you that your data will be incorporated into the processing system owned by VELILLA GROUP EUROPE, S.L.U. with NIF B67827543 and registered office located at CALLE JUAN DE LA CIERVA N° 19, 28823 COSLADA (MADRID), and their respective purposes, conservation periods and legitimizing bases are listed below.

- **Purpose:** Preparation of workers' employment contracts and salary receipts, processing of files, settlement of Social Security, processing with the corresponding Mutual Insurance Companies and Organizations, withholding and payments on account of personal income tax for workers and professionals and any other activity of the personnel management.

- **Conservation period:** 10 years, in compliance with Organic Law 7/2012, of December 27. The economic data of this processing activity will be kept under the provisions of the Tax Legislation.

- **Legitimate basis:** The execution of the contract.

- **Assignments:** Your data will be communicated if necessary to Social Security, Insurers, Mutual Insurance Companies, Banks, and Savings Banks in order to comply with the Social Security, tax and fiscal obligations established in the applicable regulations. Furthermore, it is reported that the legitimizing basis for the transfer is compliance with a law.

- **Purpose:** Management and processing of the obligations and duties that arise from compliance with the regulations to which the entity is subject.
- **Conservation period:** conservation of copies of the documents until the actions to claim possible liability expire.
- **Legitimate basis:** Compliance with a law.
- **Transfers:** Your data will be communicated if necessary to Organizations and/or public administration with jurisdiction in the matter in order to comply with the obligations established in the applicable regulations. Furthermore, it is reported that the legitimizing basis for the transfer is compliance with a law.
- **Purpose:** Guarantee the safety of facilities, goods and/or people.
- **Conservation period:** 1 month, in compliance with article 22.3 of law 3/2018 of December 5, on Data Protection and guarantee of digital rights.
- **Legitimate basis:** Public interest or exercise of Public Powers.
- **Transfers:** your data will be communicated if necessary to security forces and bodies and Courts and Tribunals in order to comply with the obligations established in the applicable regulations and guarantee the safety and protection of people. Furthermore, it is reported that the legitimizing basis for the transfer is compliance with a law.
- **Purpose:** Capture, registration and processing of candidate data for the purposes of personnel selection and management, analysis and archiving of candidate resumes.
- **Conservation period:** 1 year.
- **Legitimate basis:** Legitimate interest.
- **Purpose:** Recording of start, pause and end times of the employee's work activity, control of access to the facilities and guaranteeing his identity upon access.
- **Conservation period:** The records will be kept for four years, in compliance with the Workers' Statute Law.
- **Legitimate basis:** Compliance with a law.
- **Transfers:** your data will be communicated if necessary to the Labor and Social Security Inspection in order to comply with the obligations established in the applicable regulations. Furthermore, it is reported that the legitimizing basis for the transfer is compliance with a law.

For the pertinent purposes, it is reported that VELILLA GROUP EUROPE, S.L.U. will proceed to process the data in a lawful, loyal, transparent, adequate, relevant, limited, exact and updated manner. That is why, VELILLA GROUP EUROPE, S.L.U. undertakes to take all reasonable measures to ensure that these are deleted or rectified without delay when they are inaccurate.

In accordance with the rights conferred on you by current and applicable data protection regulations, you may exercise the rights of access, rectification, limitation of processing, deletion ("right to be forgotten"), portability and opposition to the processing of your personal data. as well as the revocation of the consent given for their processing, directing your request to the postal address CALLE JUAN DE LA CIERVA, Nº 19, 28823 COSLADA (MADRID) or to email [lpd@velilla-group.com](mailto:lpd@velilla-group.com).

You may contact the competent Control Authority to submit the claim you consider appropriate.

## APPROVAL, ENTRY INTO EFFECT AND REVISION OF THE CODE

This Code of Conduct will come into force upon approval by the governing body of the Compliance Management System and with binding effects for the recipients upon ratification and/or signature thereof. Likewise, this Code will remain in force until its update, revision or repeal is approved.

Likewise, the Code of Conduct will be kept updated at all times and will be reviewed whenever relevant or substantial changes occur in the activities carried out by VELILLA GROUP EUROPE, S.L.U., which may have an impact on compliance with the regulations applicable to the organisation.