



# **STANDARD POLICIES AND PROCEDURES**

## **CODE OF ETHICS STATEMENT OF GENERAL PRINCIPLES**

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Proprietary

## 1. INTRODUCTION

The GRESOL School Code of Ethics was designed to promote school ethics that encourage proper management of the business and, above all, high-quality education in an environment founded on the values of collaboration and respect. To achieve these goals, the Gresol School undertakes to continue promoting these virtues by creating the appropriate policies and protocols. These protocols and procedures must be accepted and followed by our employees, collaborators, students, parents/guardians and suppliers.

The School has a duty to guarantee the safety and wellbeing of our students and staff, support students with special educational needs and/or disabilities and eradicate any type of discrimination. To meet this duty, we aim to get everyone—students, parents/legal guardians, teachers, workers, collaborators and suppliers—committed to creating a safe place that allows for the growth and wellbeing of each employee and student of the School.

This Code of Conduct or Code of Ethics forms part of the School's internal regulations, as do other policies, protocols, processes and sanctions and bonuses designed to ensure compliance with our values.

The principal of the School and the board of directors are responsible for drafting and reviewing this Code of Ethics, in collaboration with the compliance officer and the safeguarding officer appointed by the School.

Teachers have the authority to discipline students when they behave inappropriately (that is, in a way that is inconsistent with good behavior, the discipline imposed or respect for others) or in violation of this code of conduct, other protocols, directives or school rules that have been imposed under their authority. Teachers may also reward students for excellent behavior and good grades. If a student breaks any of the school rules or guidelines, they may be disciplined in accordance with the list of school-approved sanctions given to students and family members.

With this Code of Ethics, the School also undertakes to prohibit bullying and establish policies and protocols aimed at preventing and eradicating it in all its forms. To this end, an anti-bullying protocol will also be developed.

Everyone who works at GRESOL must be personally informed of the Code of Ethics and must make a written commitment to comply with it. Therefore, this Code of Ethics applies to GRESOL teachers and employees, associates, self-employed workers, workers who have a contract with an external company, and volunteers.

## 2. SCHOOL PRINCIPLES

### 2.1. Respect

The School staff and students must treat each other with respect.

We work together with parents, students, and our staff to create an atmosphere of mutual respect and understanding. This approach is reflected in our written policy, which balances discipline and sanctions with a strong commitment to encouraging and supporting positive behavior.

The rules of organization and operation must be enforced and followed, and harmony must be promoted by all to help cultivate a suitable environment for the corresponding activities to be

carried out. The appropriate channels established by the School Administration must be used to resolve any conflicts that may arise, and any type of physical, psychological or social violence must be avoided.

All school facilities and equipment must be maintained, cleaned, and used properly and reasonably.

## **2.2. Socially acceptable behaviour**

Good behaviour is essential for effective learning to take place. Our school combines discipline with encouragement and support for students in a dedicated, family-oriented, school environment. Students must act as ambassadors for the school during field trips and outings, sporting events, recitals, etc.

Good behaviour may be rewarded. Discipline will be applied in the case of unacceptable behaviour, including bullying and violence.

The entire staff must have a positive attitude and promote good behaviour by actively employing good social and emotional skills and encouraging students to do so as well.

The appropriate measures must be taken to minimize the risk of promoting or causing inappropriate behaviour. Such measures include those aimed at preventing behaviour problems that may arise in vulnerable groups of students, such as those with special educational needs.

Care must be taken to avoid harming the reputation and/or image of GRESOL or any of its members during public events or when using forms of communication that can be accessed by the public even if they are personal, such as blogs, social networks, websites, printed or digital press, etc.

## **2.3. Empathy and support**

All students must be heard and answered. Additionally, students whose behaviour and attendance are at risk of worsening during situations such as grief, abuse, or the divorce or separation of their parents must be identified and given support.

The protocols must be followed for family breakdowns, student pick-up, medical situations (normal illness, chronic disease and emergencies) or any other matter that may be established.

## **2.4. Student safety and wellbeing**

When students are physically and mentally healthy, they are able to:

- Develop physically, psychologically, emotionally, intellectually, and spiritually;
- Initiate, develop and maintain mutually satisfying personal relationships;
- Enjoy time alone;
- Be aware of differences with others and empathize with them;
- Play and learn;
- Develop a sense of right and wrong; and
- Solve (deal with) problems and setbacks and learn from them.

Therefore, all students have the right to learn in a safe and secure environment.

## **2.5. Interpersonal relationships**

The staff must always act with transparency and avoid situations or behaviours that may be interpreted incorrectly. In this sense, family meetings or mentoring sessions with students must always take place at the School in visible spaces and in the presence of another adult when deemed appropriate or in the presence of the minor's family when necessary and with the prior knowledge of the School Administration, if necessary.

Likewise, contact with students and families regarding academic and organizational matters must be made exclusively through the formal channels established for this purpose and a record of it must be made.

Signs of affection must be limited to acceptance, approval, understanding, empathetic listening and appreciation, and any physical or verbal contact that may lead to ambiguity, misinterpretation

or invade the privacy of the other person must be avoided.

All members of the educational community must be spoken to with respect. The use of profanity and insults, labeling, discrimination of any kind must be avoided and their sphere of personal privacy must not be invaded (either physically or psychologically) beyond that which is strictly necessary to fulfill professional functions.

Employees and collaborators must meet their duty of secrecy and confidentiality. No information or comments may be made to students, their families or third parties regarding any matter of their own or others' private life (including other students, their families or any other member of the educational community) or education or organizational issues that are not directly related to the student at that time.

No images or other personal data of the students or their families may be published on private social network accounts or non-institutional web pages.

## **2.6. Incompatibilities/Prohibitions**

Whenever possible based on the School's educational structure, the teaching staff must refrain from grading or evaluating students when there is a parental, marital or emotional relationship or that of a similar nature between the teacher and student, father, mother or legal guardian of the student. If this is not possible due to the aforementioned educational structure, the teacher must inform the Administration of the relationship.

Personally participating in, possessing, distributing and/or exhibiting pornographic material or anything that can be considered as such or granting minors access to such material in any way is prohibited.

The teaching staff will not provide private, paid services to students who they teach or who they might one day teach. Likewise, the members of the guidance services may not refer students to their own psycho-pedagogical office or practice.

Smoking is prohibited on school grounds, in accordance with Law 28/2005 and its implementation regulations.

The possession, trafficking, consumption or promotion of any type of drug, alcoholic beverage or any other unhealthy substance either on school grounds or elsewhere during activities (trips, field trips, etc.) is prohibited. Moreover, teachers and students are prohibited from participating in curricular or extracurricular educational activities under the influence of such substances.

Activities and events in which the safety of the participants cannot be guaranteed or which negatively affect the good image of GRESOL are prohibited.

## **2.7. Non-discrimination**

All members of GRESOL have the right to receive fair, courteous, and respectful treatment from their managers, students, families and colleagues.

GRESOL does not tolerate harassment or abuse of any kind for any reason or discrimination based on race, religion, nationality, gender, disability, age, or any other matter.

## **3. OTHER GENERAL PRINCIPLES**

### **3.1. Impartiality**

When making decisions that affect relationships with students, employees and collaborators, practicing any type of discrimination based on age, gender, sexual orientation, health conditions, nationality, political opinions or religious beliefs is prohibited.

### **3.2. Honesty**

In performing their job, our employees and collaborators must always diligently comply with the laws in force, this Code of Ethics and the School's internal regulations. Under no circumstances will the pursuit of professional interests justify dishonest behaviour.

### **3.3. Managing potential conflicts of interest**

Situations that put, or might put, the parties involved in a conflict of interest must be avoided at all times. A "conflict of interest" is understood to mean a situation in which an employee or collaborator has a personal or family interest different from their professional interest or the School's mission, or a situation in which they might personally benefit from company opportunities.

### **3.4. Confidentiality**

We guarantee the confidentiality of any information we have about students, families, employees, collaborators and suppliers and will refrain from searching for sensitive data unless expressly authorized and always in accordance with current legal regulations. Our employees and collaborators will not use sensitive information from third parties or the School for purposes unrelated to their own professional activity.

### **3.5. The importance of human resources**

Our employees and collaborators are crucial to our success. We protect and promote the importance of our human resources to improve and increase the skills and abilities of each person.

### **3.6. Work-life balance**

We promote the personal and family life of our employees and collaborators. To the extent possible, and in accordance with the provisions of the applicable labor agreement, the necessary measures will be enabled to adequately support those who are in charge of minors or family members with disabilities, serious illnesses or who are dependent so that they can balance work requirements with the needs of their personal and family life as best as possible. These measures include scheduling aspects, holidays, reduction in hours or any other measure of similar nature.

### **3.7. Fair use of authority**

When managing contractual relationships that involve hierarchies with our employees and collaborators, we are committed to making fair use of authority at all times and preventing any type of abuse of power.

We guarantee that authority will never be used to harm the dignity and autonomy of our employees and collaborators and that the organization of work will protect their values and interests.

Likewise, we guarantee that authority over students will be exercised fairly, avoiding any type of abuse of power and ensuring the students' main interests at all times.

### **3.8. Integrity of the person**

We guarantee the bodily integrity of our students, employees and collaborators in learning and working environments that respect the individual dignity of all. Our behaviour rules a promote good education in a safe and healthy environment. We also protect our students, employees and collaborators by preventing bullying and harassment and prohibiting threats aimed at persuading people to act against the law or this Code of Ethics.

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

Working conditions will be established to guarantee the safety and protect the health of both employees and the people they serve.

For such purposes, regulations on health and safety in the workplace and environmental protection must be applied. Regular instruction and training in this area will be provided, and facilities, goods and equipment must undergo regular monitoring and maintenance.

### **3.10. Transparency and integrity of information**

Our employees and collaborators must provide complete, transparent, comprehensible and accurate information at all times so that the participants in school relationships can make decisions based on the interests of all the parties and any potential alternatives and their consequences.

### **3.11. Rectification and fairness in the management and potential renegotiation of contracts**

We will prevent the employees and collaborators of our School from trying to benefit from potential contractual loopholes or unforeseen events to renegotiate services for personal gain.

### **3.12. Service quality**

Our activity is aimed at providing students with high-quality education based not just on academics but also social, emotional and moral skills. To achieve our goals and help our students succeed as individuals, we follow an international curriculum based on positive values such as hard work, self-esteem, and respect for others. To that end, we focus our activities and objectives on achieving and improving quality standards.

### **3.13. Fair competition**

We must always defend the principle of fair competition by refraining from behaving in a collusive, predatory or abusive way.

### **3.14. Environmental protection**

The environment is a basic good that we are committed to protecting. To do so, we pay special attention to environmental needs when performing our activities. We undertake to respect any current environmental regulations that apply to us.

All members of the school community, that is, employees, parents and students, must understand and accept the principles of the behaviour policy.

## **4. BEHAVIOUR CRITERIA**

### **4.1. Relationships with the public administration**

As a private company, we are in contact with the public administration as needed while performing our regular business activity. In this regard, we undertake to:

- Act with the utmost respect for the law and business practice at all times.
- Never offer, promise, or give money, gifts, services, benefits, favors or compensations of any form that represent or could represent unlawful pressure on political leaders, authorities, civil servants or those dependent on them or their relatives to make them or potentially bind them to perform, omit or delay an action that must be carried out in their position even if it is not aimed at any specific action.
- Never influence civil servants or use personal relationships to benefit oneself or the company.
- Never alter or forge documents to appear authentic, impersonate anyone, omit the truth when narrating facts or behave in any other dishonest fashion before public bodies in order to obtain public aid or subsidies, licenses, concessions or any other type of patrimonial or administrative advantage.
- Never cooperate with civil servants who act deceitfully (knowingly issue unjust resolutions), fail to prosecute crimes they are aware of, act disloyally with the documents in their custody, disclose or reveal secrets of their job, misuse public funds, conduct negotiations that are prohibited due to their position, or misuse confidential information.



#### **4.2. Relationships with creditors**

In our relationships with creditors, we undertake to:

- Never behave violently or use intimidation to compel another person to perform or fail to perform a legal act or business of asset disposal to his/her own detriment or that of another for profit.
- Never act fraudulently with our assets to prevent creditors from collecting them for real or apparent insolvency or to hinder the effectiveness of an embargo.
- Prohibit acts of disposal or that cause insolvency to avoid civil liabilities arising from crime; acts of asset disposal or that generate obligations, without due authorization, after the hypothetical declaration of the bankruptcy; the willful causation or worsening of bankruptcy proceedings or a financial crisis; illicitly favoring creditors; the falsification of financial statements to obtain undue hypothetical bankruptcy declarations.
- Always facilitate a list of assets and rights liable to seizure in court or administrative procedures, when so required.

#### **4.3. Relationships with clients**

As concerns fraud, we are committed to:

- Never misleading others so that they mistakenly carry out asset disposal that is detrimental to themselves or a third party.
- Respecting hiring conditions and never creating obligations that we are clearly not in a position to fulfill.
- Complying with contractual terms so that our services meet the qualities and conditions agreed upon, in general.

#### **4.4. Relationships with suppliers**

In our relationships with suppliers, we undertake to:

- Select our suppliers based on objective criteria such as price and quality of the product or service.
- Comply with the relevant contractual terms and legal provisions.
- Maintain relationships in line with good business practices.
- Comply with current legislation and standards of impartiality and transparency and avoid any abuse of rights at all times.

#### **4.5. Legal provisions concerning donations and gifts**

- GRESOL employees and collaborators may not accept gifts from their students or their families or third parties, except those made by hand by the giver. All gifts should be kindly rejected regardless of their cost.
- We do not offer or accept any form of money under any circumstances.

#### **4.6. Legal provisions concerning money laundering**

- We prohibit the purchase, possession, use, conversion, or transfer (or any other related conduct) of property that is suspected to have come from any illegal activity.
- We pay special attention to payment methods used by clients that may be unusual given the specifics of the operation, such as cash payments, bearer checks or payments made in currencies other than the one previously agreed upon.
- We pay special attention to payments made by third parties not mentioned in the corresponding contracts, as well as payments made to accounts not habitually used with a certain client.

- We pay special attention to unusual transfers to or from countries not related to the transaction.
- We pay special attention to payments to be made to accounts opened in tax havens and to payments made to companies for which it is not possible to identify the shareholders, owner or ultimate beneficial owner.

#### **4.7. Legal provisions concerning employees**

As concerns human resources:

##### Selection Process:

- In the process of selecting and hiring staff, we make decisions based on training and aptitude criteria for the required position.
- We do not discriminate against candidates based on gender, race, religion, sexual orientation, nationality, family situation, disability, illness, union representation or any other aspect that is not related to the required professional skills.
- If temporary employment agencies are used to hire staff, we expect they be recruited based on the same training and aptitude criteria for the required position, without any form of discrimination.
- Before hiring staff, we require they provide a certificate of no records with the Central Registry of Sex Offenders, as is mandatory for professionals and volunteers who work in regular contact with minors.

##### Working conditions:

- It is prohibited to establish or maintain, through deception or abuse of a situation of necessity, working or social security conditions that harm or restrict the rights of workers set forth in the legislation, bargaining agreement for the sector or employment contract.
- It is prohibited to prevent or limit in any way employees' freedom of association or right to strike through deception or abuse of a situation of necessity or by coercing other people to start or continue a strike.
- Illegally hiring workers, offering false or misleading working conditions, and hiring foreigners without a work permit is prohibited.
- Resolving or favoring the emigration of a person to another country by simulating a work contract or job placement or any another similar form of deception is prohibited.
- We are committed to never using acts of violence, coercion, threats, deception, abuse of authority, abuse of physical or mental inferiority or situations of necessity in our work relationships.

##### Appropriate interactions:

- Work relationships are governed by courtesy and respect. Any behavior that may pose any type of threat, coercion, undermining of bodily or mental integrity, harm to the honor, dignity, moral integrity, liberty or sexual compensation of anyone is prohibited.

##### Protection of privacy:

- The computer equipment is the property of the company and using it for private purposes is prohibited.
- The corporate email account is also the property of the company and since it may be necessary to enter it to manage or protect our interests, users must not use these accounts for topics that may affect their privacy.
- Under no circumstances will we access the private and non-corporate email accounts of employees.

##### Supervision of privacy:

- We are committed to protecting data related to our students and their families, employees, collaborators and third parties acquired through business relationships and to preventing any improper use of said data.
- We guarantee that personal data is processed internally with full respect for the fundamental rights and freedoms and the dignity of individuals, as set forth in current regulatory provisions.

As regards the protection of business secrets:

- Our employees and managers must refrain from using the information they have access to thanks to their position or to fulfilling their functions for their own gain or that of third parties.
- Regardless of whether or not a confidentiality agreement has been signed, we consider business secrets to be any business, strategic or financial information that the company keeps confidential since it entails a competitive advantage in the market (list of suppliers and customers, service prices, profit margins, information about students and their families or employees, agreements, strategic business plans, significant changes in management, or any other aspect that in the opinion of the company deserves this consideration).
- All our employees and collaborators must maintain professional secrecy and guarantee the privacy of confidential documentation.
- The use of mass storage devices for digital data (USB, hard drives or similar) that are not authorized by the company is prohibited.
- Forwarding emails that contain particularly sensitive content received in your corporate account to another private account is prohibited.

#### **4.8. Legal provisions concerning the proper use of GRESOL assets**

GRESOL provides employees and collaborators with the resources needed to perform their activity. Employees and collaborators undertake to use them appropriately and always for the activity for which GRESOL has provided them.

All the supplies used to carry out work tasks, whether related to teaching or not, such as keys, remote controls, office or technical supplies, computers or software, and made available to the person by the organization is owned by GRESOL. Therefore, when the employment relationship is terminated or suspended for any reason, the employee or collaborator agrees to return said items to his/her immediate manager or the person appointed by them on the date and at the place and time established by said manager, who will acknowledge receipt of delivery.

All GRESOL employees and collaborators undertake to use the latter's computer resources for the purposes of the organization's activity and shall refrain from accessing the public Internet through the aforementioned means to enter webpages, newsgroups, real-time debate forums and other sources of FTP information, etc. that are not related to the organization's activity or the performance of job functions, such as websites where it is possible to download information, as well as websites with sexual content or non-educational games and entertainment.

GRESOL employees and collaborators must understand that the documents and data contained in GRESOL information technology systems and equipment, as well as corporate emails, may be subject to review by the organization's competent units or third parties appointed by them when considered necessary and allowed under current regulations.

#### **4.9. Legal provisions concerning intellectual property**

GRESOL is committed to protecting its intellectual and industrial property and that of others. This includes copyrights, patents, brands, domain names, design rights, database rights and rights on specialized technical knowledge.

GRESOL is responsible for the originality of its own designs and ensures that its suppliers guarantee the originality of the designs they make available to the organization.

#### **4.10. Legal provisions concerning the protection and handling of the corporate brand, image and reputation**

GRESOL regards its corporate image and reputation as one of its most valuable assets in maintaining the trust of its families, students, employees, suppliers, authorities and society in general.

All GRESOL employees and collaborators must take the utmost care to preserve the image and reputation of our organization in all their professional activities.

Likewise, they must monitor that the organization's employees, contractors and collaborators respect and make proper use of the corporate image and reputation.

#### **4.11. Legal provisions concerning confidential information and personal data protection**

GRESOL employees and collaborators must protect the information and knowledge generated within the organization in their possession or custody.

GRESOL employees and collaborators must refrain from using any data, information or document obtained while exercising their professional activity for their own benefit. Nor may they disclose information to third parties, except in compliance with the applicable regulations, GRESOL regulations or when they are expressly authorized to do so.

Moreover, they must not use confidential data, information or documents from a third party without their written consent.

GRESOL employees and collaborators undertake to maintain confidentiality and comply with internal regulations when using any data, information or documentation obtained while fulfilling their responsibilities. In general, and unless otherwise indicated, the information to which they have access should be considered confidential and may only be used for the legitimate purpose for which it was obtained.

Likewise, they must not make copies, reproduce the information, or use more information than necessary to carry out their tasks. They may not store information in systems that are not owned by GRESOL, except in expressly authorized cases and purposes.

The confidentiality obligation will remain valid once their activity at GRESOL has finalized and includes the obligation to return any material related to GRESOL that the employee has in his/her possession when the relationship ends.

GRESOL employees and collaborators will respect the personal and family privacy of all those to whose data they have access. Data use authorizations must respond to specific, justified requests. They must comply with the internal and external regulations established to ensure the proper treatment of the information and data provided to the organization by third parties.

When collecting the personal data of students, hired staff, contractors, collaborators or any person or entity with whom there is a contractual or another type of relationship, all GRESOL employees must obtain their consent when required and undertake to use the data in accordance with the purpose, periods and deadlines authorized by the grantor upon giving their consent. Moreover, all

GRESOL employees and collaborators must be aware of, comply with and respect all the internal procedures implemented regarding the data's storage, custody and access and that are designed to guarantee the different levels of security required according to their nature.

GRESOL employees and collaborators will inform the corresponding department or area of any incident they detect related to the confidentiality of information or the protection of personal data.

#### **4.12. Legal provisions concerning the environment**

GRESOL is committed to ensuring the utmost respect for the environment while carrying out its activities, as well as to minimizing any negative impact these activities may eventually have.

All GRESOL employees and collaborators must commit to being active and responsible in their conservation of the environment and to complying with the legal requirements and procedures stipulated for each job. They must commit to following the environmental programs put in place within the organization and act with the utmost diligence in correcting any error that is harmful to the environment.

Likewise, all employees and collaborators must strive to minimize the environmental impact of their professional activities at GRESOL and use of the facilities, equipment and work resources made available to them, ensuring they are used efficiently.

In their relationships with external contractors or collaborating entities, employees and collaborators must transmit these principles and demand compliance with the environmental procedures and requirements applicable in each case.

#### **4.13. Corporate obligations**

As regards transparency in accounting and the information of our corporate bodies, we are committed to:

- Complying with our accounting obligations, keeping a single accounting book and recording all the operations performed for their real amount, without making fictitious entries, so that they are a true reflection of our financial situation.
- Ensuring that our accounting and corporate obligations are governed by the principles of clarity and transparency and are a true reflection of our assets, legal situation and finances.
- Never preventing or hindering corporate bodies, auditors or partners from carrying out their task, and collaborating with them whenever necessary.
- Never illegally hindering corporate rights to information, participation in management and activity monitoring.

As regards any potential conflicts of interest:

- Our de jure or de facto directors will always respect the obligations set forth by business law in their company.
- Any director, manager or intervening party who has an interest in a certain transaction that conflicts with that of the company must inform the Board of Directors.
- Obtaining undue benefits or advantages for oneself or for others through the use of position, influence or appearance of influence is prohibited.
- The fraudulent use or disposal of company assets is prohibited, as is the generation of obligations on the company's behalf that lead to a financial loss for one's own benefit or that of a third party.

## **5. COMPLIANCE WITH THE CODE**

This Code of Ethics will be approved by the corresponding GRESOL body, as will any potential modifications made to it.

GRESOL employees, collaborators and volunteers, the entities with which it collaborates, its suppliers and the company in general must be familiar with the GRESOL Code of Ethics. Anyone who joins GRESOL must expressly accept the principles and duties contained in this Code of Ethics.

No one, regardless of their position in the organization, may request that a worker or collaborator breach the GRESOL Code of Ethics. Likewise, no one will be able to justify said breach through the existence of an order from a superior or unfamiliarity with the Code of Ethics.

GRESOL will have an internal committee that will ensure compliance with all the principles of the Code of Ethics. This committee will also be responsible for analyzing potential breaches of the Code and proposing any necessary modifications that are detected.

## **6. VALIDITY**

This Code of Ethics has been approved by GRESOL and comes into force on the day after its publication and internal dissemination to all employees and collaborators and will remain in force as long as its modification or repeal has not been announced.

This Code of Ethics will be periodically reviewed and updated.