

CODE OF ETHICS AND CONDUCT

ETHICS & COMPLIANCE



Presentation

Society is advancing and, with it, the demand for integrity, to act in accordance with robust ethical principles. Since the origins, we have been committed to building a project on a solid foundation of ethics and compliance, aware that this is the only way to achieve sustainability. These principles have guided us to where we are today, but we want to (and must) continue to advance and consolidate this base.

The concept of integrity cannot be limited to complying with laws -or not breaking them-; it requires, in addition to "not doing what should not be done", "doing (and doing well) what should be done". And on this point, we know that each and every member of this Company performs his or her duties with the highest ethical standards. This is how we must continue, as we have done so far, faithful to the values and principles that govern Sonaca España.

We would like to thank you all for your efforts and commitment to achieving our purpose and for ensuring that the way in which we achieve our results is as important as the fact that we achieve them. We have every confidence that you will embrace the principles we set out in this Code and that they will govern all your actions.

Read it carefully and consult it whenever you have doubts or concerns. We cannot remain at the theoretical level, we have a moral responsibility to act by example. Maintaining these standards is a collective and daily task for all of us.

We are at your full disposal to listen to you.



1/Vision, Mission, Values

1.1 VISION

Vision is the imaginative anticipation of an organisation's future, based on rigorous knowledge of the current environment and its evolutionary trends.

Our Vision is:



To be an innovative company, recognised for its knowledge and mastery of technology in the international aeronautical sector



1.2 MISSION

The Mission expresses the raison d'être of the organisation and what must be done to achieve the Vision, eliciting the support and commitment of the staff and generating value.

Our Mission is:



To offer an integral, profitable, differentiated and close service to our customers, through the innovation of technologies and processes, globalisation of activities and development of our professionals



1.3 STRATEGIC BUSINESS LINES

The strategic lines are the key business areas, on which the objectives are established, to realise the Vision/Mission, generating value.

The strategic lines are:



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1.4 VALUES

Values are the beliefs and principles that guide the behaviour of those who are part of the organisation, in order to align them with the Vision and Mission and thus generate value.

The Values, which underpin our Code, are as follows:

TRANSPARENCY

This involves developing open and honest information and communication habits, facilitating trusting relationships between people and work teams at Sonaca España, as well as the agile transmission of knowledge and forms of management that promote participation and implementation.

RESPECT

Involves developing interpersonal relationships based on equality and recognition of the personal and professional dignity of all team members, irrespective of, among other things, their status, function, gender and cultural background.

DYNAMISM

This involves developing proactive attitudes and behaviour oriented towards discovering business opportunities, anticipating problems, detecting areas for continuous improvement, providing solvent initiatives and fulfilling commitments acquired in due time and form.

COMMITMENT

This means, on the one hand, understanding and adherence to Sonaca España's business project, making the mission and the achievement of personal objectives one's own. It also implies a behaviour that is aligned, loyal and honest with the strategic and operational business approaches, without forgetting our corporate reputation with clients, collaborators and institutions.

FLEXIBILITY

This means accepting the demands of an ever-changing business and technological reality, which requires personal attitudes and behaviour open to change and optimisation of business processes and personal performance.

CREATION OF VALUE

This involves a decisive orientation of the performance of Sonaca España's professionals towards the achievement of the economic results foreseen in the business strategy, with special attention to the criteria of productivity, quality, efficient optimisation of available resources, profitability and sustainability of the company in the long term.

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2/General Provisions

2.1 WHAT IS THE CODE OF ETHICS AND CONDUCT?

Sonaca España's Code of Ethics and Conduct (hereinafter, the "Code") is the set of **binding rules** that formalise its ethics and compliance model and define the conduct that our Company expects from all of us who are part of it.

The Code establishes a common framework for action through the definition of principles and guidelines that should guide our actions and relationships as members of Sonaca España. It is, in short, the basic reference guide that promotes and reflects our **corporate culture**.

The Code goes beyond strict compliance with the law and is complemented and developed with the rest of the policies, procedures and rules that Sonaca España imposes on itself and which, therefore, are also mandatory. Among these policies, the E&C Policy stands out for its transversal nature, which includes our commitment to develop, with a corporate and integrative approach, a compliance model that facilitates its effective implementation at all levels and areas of Sonaca España.

Furthermore, the Code takes into account the principle of criminal liability of legal persons, establishing due diligence mechanisms for the prevention, detection and eradication of irregular conduct, whatever its nature, with particular importance given to the reporting and immediate elimination of such conduct.



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2.2 WHO IS THE CODE AIMED AT?

The Code applies, without exception, to **all members of any Sonaca España company**, regardless of any factor, such as hierarchical position, responsibility, seniority, geographical location, etc. (hereinafter "Professionals").

Furthermore, at Sonaca España we encourage our stakeholders to adopt solid standards of ethics and compliance in line with those set out here, so that the framework of action set out in this Code shall be extended to any third party with whom we maintain, or intend to maintain, a business relationship. To this end, we have a Supplier Code of Conduct, as an extension of this Code.

At Sonaca España we encourage our stakeholders to adopt solid standards of ethics and compliance in line with those set out here



2.3 A STEP BEYOND OF THE CODE

The Code cannot cover all the situations and ethical dilemmas we face in our day-to-day work. However, it does act as a reference guide that establishes a **common framework for action** that will allow consistency and coherence between all possible ways of dealing with a situation.

In case of doubt, when faced with difficulties or in situations of pressure, the important thing is to apply common sense, for which we can ask ourselves these types of questions:

- Does this action comply with the law and our applicable internal regulations?
- Is it aligned with our Values and our Code?
- Would this decision have any negative implications (impacts)?
- Would I feel comfortable if the decision is made public and other people know about it? Would I like to be on the front page of a newspaper?
- What if my immediate surroundings were aware of this behaviour?

If the answer is "no" or unclear to any of these questions, please consult. Ethics and Compliance ("E&C") Department is always available to assist you.

Remember: the right answer is not always the most obvious one.

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3/General principles for action

The work we develop at Sonaca España is not limited exclusively to meeting the objectives, but also to doing so in accordance with certain **principles of action** that are the projection of our Values in the exercise of our professional activity. These principles are the ultimate foundation of the rules and guidelines included in the Code.

3.1 PRINCIPLE OF RESPECT

Respect is the basis of ethical behaviour. All Sonaca España Professionals will promote, at all times and at all professional levels, relationships based on respect for the dignity of others, participation, fairness and reciprocal collaboration, fostering a respectful working environment in order to achieve a positive working environment.

Respect entails an attitude of recognising the value of people and their work, whether they are employees, competitors, suppliers or customers. It also involves being considerate of the working environment, the social environment and the environment in which we operate.

The principle of Respect is materialised in Sonaca España in the following maxims:

- To act always respecting the dignity of people and their nationally and internationally recognised Fundamental Rights, which are inherent to any persons irrespective of any consideration whatsoever.
- Constantly observe and promote the principles of equity, diversity and inclusion.

- Not tolerating and reacting to any type of behaviour (action or omission) that could provoke situations of discrimination for any reason, that generate a hostile or humiliating work environment, abuse of authority, or physical, psychological, sexual or any other type of harassment¹.
- To promote open, transparent and constructive dialogue and the rights to organise, associate and bargain collectively within the legal framework in force at all times, as well as the activities carried out by representative workers' organisations.
- To promote and encourage the safety, health and well-being of Sonaca España members and those who form part of our environment, in all the activities we carry out, requiring this same commitment from all our collaborators.

¹ What do we mean by harassment? Any behaviour that has the purpose or effect of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating or offensive working environment.



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3.2 PRINCIPLE OF HONESTY AND INTEGRITY

Integrity means acting in good faith. It involves establishing ethical relationships with all employees, suppliers, customers, institutions and other third parties with whom we interact.

The principle of integrity entails:

- Act in accordance with the laws and regulations in force in the places where we carry out our activities, as well as internal rules and procedures.
- Know, understand and apply the regulations relating to our activity.
- Act at all times with loyalty in relation to Sonaca España, to other employees and to third parties with whom we have a professional relationship; maintaining objective, impartial and transparent criteria and prioritising the interests of Sonaca España in our decisions over personal interests and/or those of other third parties.
- Reject any action that could be a manifestation of corruption or bribery, applying a "zero tolerance" approach to any regulatory non-compliance, especially in the case of criminal behaviour.
- Collaborate, in good faith, in the operation of internal control systems and other procedures aimed at identifying or correcting deficiencies or weaknesses that may arise in Sonaca España.

3.3 PRINCIPLE OF PROFESSIONALISM AND RIGOUR

Professionalism implies the development of our functions with rigour, capacity and application, as a means to achieve excellence, which implies:

- To meet the highest standards of quality and satisfaction of our stakeholders, such as partners, customers, employees, suppliers and society as a whole.
- Protect and disseminate knowledge internally as the most valuable asset and basis for work improvement.
- Generate a stimulating, collaborative and rewarding work environment, based on teamwork, where merit is recognised and rewarded and where people are encouraged to do their best and improve every day.
- Be proactive in order to be well informed about everything that, in general terms, refers to Sonaca España or its professional activity and may mean opportunities for development, growth and improvement of competitiveness.
- To prepare and disseminate appropriate and accurate management information and to ensure clear communication at all times, both internally and externally, based on truthful and verified information and respecting the confidentiality criteria established in the company.



4/Specific rules for action

4.1 REGULATORY COMPLIANCE

At Sonaca España, we reject any conduct that could be contrary to the law, providing us with procedures and mechanisms to avoid, as far as possible, and minimise these risks. This rejection, formally embodied in our E&C Policy, is especially pronounced in the field of crime, in which we maintain a strong policy of **ZERO TOLERANCE** against the commission of crime in any form, especially when it could lead to criminal liability for the legal person, as reflected in our Crime Prevention Model.

Our principle of ZERO TOLERANCE **has absolute character**, taking precedence even when the result of violating a mandatory rule involves, or may involve, obtaining a direct or indirect benefit for Sonaca España, and whoever ordered the act, regardless of their hierarchical rank.

All Sonaca España Professionals have the obligation to comply with current legislation and internal policies and procedures, including this Code, wherever we carry out our activity. To do so, we must know and understand the rules that affect our work, which Sonaca España makes available to us through corporate media, and ask E&C Department for the necessary information in case we have doubts about a situation or about such regulations.

Likewise, the commitment to regulatory compliance implies that all are obliged to report, in good faith, through the E&C Channel, any infringement, irregularity or non-compliance of which we have knowledge or reasonable suspicion, thus avoiding that Sonaca España's reputation may be damaged.



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4.2 IN OUR RELATIONS

4.2.1 Relations with people

Human and labour rights

At Sonaca España, we place emphasis on the protection and promotion of human and labour rights, being aware that we not only have the responsibility to respect them, but also the capacity to contribute positively to their development.

As a result, we voluntarily subscribe to the Universal Declaration of Human Rights and the instruments derived from it and, in its development, we have a Human Rights Policy in which we commit to act in accordance with basic principles of action through which we guarantee respect for the dignity of all people with whom we interact, regardless of their gender, gender identity, race, colour, nationality or any other factor. This Policy continues to be developed, in turn, with other more specific policies, including our Conflict Minerals Policy.

Within this same framework, we will not tolerate and will prosecute any conduct that could constitute harassment, for any reason (origin, nationality, ideology, sexual identity, etc.) and in any form (physical, moral, sexual, gender-based). To this end, we establish mechanisms and controls in our Harassment Prevention Protocol, the effective application of which we promote and guarantee at all levels.

Promoting Equal Opportunities and the Reconciliation of work and family life

One of the hallmarks of Sonaca España is the promotion of **merit and personal skills, in line with our principle of Professionalism**. This promotion takes the form of the establishment of a system that values exclusively the skills and competencies of the individual, providing equal opportunities in access to work and professional development.

Consequently, Sonaca España Professionals involved in recruitment and/

or professional promotion processes shall be guided by objectivity in their actions and decisions, with the sole purpose of identifying those people who best fit the profile and needs of the position to be filled.

In terms of **Conciliation**, we promote the creation and maintenance of a work environment compatible with personal development, helping our members to reconcile the requirements of work with the needs of their personal and family life. This principle, the backbone of a modern company committed to the needs of its employees, is developed in internal policies.



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Health, Welfare and Occupational Risk Prevention

At Sonaca España, we provide a safe and healthy working environment for all our Professionals, structured and accredited through a Management System based on the ISO 45001:2018 specification, in terms of occupational health and safety.

Aware of the importance for all professionals to be involved in this matter, so we carry out awareness-raising, sensitisation and training activities of a compulsory nature in order to, among other objectives, facilitate the understanding of the regulations that affect us and improve our ability to carry out our responsibilities in a safe manner, making responsible and appropriate use of materials and equipment.

To make this health and safety principle prevail, we apply the maxim that accidents are preventable, allocating the necessary resources to this end, with particular emphasis on personal protective equipment. This implies that we must ensure that we are alert to what is happening around us and report any deficiencies, accidents, injuries, health concerns or unsafe situations through the appropriate channels to enable them to be rectified.

Our collaboration to maintain a healthy and safe working environment is essential. In this line, at Sonaca España we will not tolerate the possession, consumption, use of drugs or alcohol in the workplace, as well as the improper use of medication while performing our activities.

Just Culture

At Sonaca España, we are committed to promoting and maintaining a "Just Culture" policy among all our Professionals. This culture encourages the identification and voluntary reporting of risks in operations, processes and products, not seeking to blame people for their actions, omissions or decisions when they are in accordance with their experien-

ce and training, as long as there is no gross negligence, intentional violations or destructive acts.



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4.2.2 Supply chain relations

Suppliers, contractors and collaborators are a strategic and essential element for Sonaca España. Without prejudice to the economic and technical conditions, **collaborative relationships with suppliers must generate value for both parties**. Therefore, **we are committed to maintaining a commercial relationship based on transparency, respect and impartiality**.

In this sense, all **Professionals** who participate in supplier and collaborator selection processes **will rigorously apply the internal regulations on purchasing and subcontracting**, making awards of contracts in accordance with transparency and following objective technical, professional and economic criteria, justifying their decisions. Furthermore, **we promote sustainable purchases that favour local development and economic inclusion**.

The selection processes shall ensure that the prices and information provided by participants are treated with due confidentiality and shall not be disclosed to third parties, except with express consent or by legal obligation or in compliance with an official decision.

In addition and along the same lines, **we reject outright any kind of incentives, commissions, favours or advantages of any kind** and, in general, any behaviour that may be considered inappropriate or illegal.

The same standards of ethics, integrity and transparency that Sonaca España imposes on itself will be required of suppliers and subcontractors, who must expressly accept the Sonaca España's Supplier Code of Conduct, as an extension of this Code.

4.2.3 Customer relations

We firmly pursue the objective of achieving the highest levels of customer satisfaction. This means that **we must all prioritise professionalism, excellence and rigour in the performance of our duties**, thus contributing to the fulfilment of the commitments made by our Company.

In our dealings with customers, we will avoid commercial practices that involve or could involve providing information that is incomplete, unclear, untrue or misleading or that could mislead.

4.2.4 Relations with competitors

Sonaca España's strategic line is to strengthen our market position, **always in full compliance with all applicable laws on competition, anti-trust and fair trading**.

For this reason, all Professionals **must be committed to respecting and complying with antitrust regulations in the markets in which we operate**.

Within the framework of the duties of loyalty and legality that must govern our relations, **we will not tolerate any action or commercial or advertising practice that is misleading, aggressive or denigratory of competition**, agreements with competitors whose purpose is to coordinate market behaviour, abuse of power and/or any action contrary to good faith or which, for any other reason, may be considered unfair or unlawful.

In the same vein, **none of Sonaca España's Professionals will criticise or unfoundedly discredit the competition, nor will we misuse information to harm other companies**.



4.3 ZERO TOLERANCE FOR ALL BRIBERY AND CORRUPTION

At Sonaca España, we maintain a strict policy of ZERO TOLERANCE towards the commission of any form of crime.

This principle is particularly pronounced in the area of corruption, as stated in our Anti-Corruption Policy. Corruption is a phenomenon that can manifest itself through various forms of conduct:

- **FRAUD:** is an intentional and dishonest act aimed at obtaining an unfair or unlawful benefit or advantage, resulting in a loss to the company. Examples of this type of conduct include: making private use of the organisation's assets, falsified statements or information, or certification of inspections that have not been carried out.
- **CORRUPTION:** offering, promising, promising, giving, accepting or soliciting an undue advantage of any value and nature (financial or otherwise), directly or indirectly, and irrespective of its location, in violation of applicable law, as an inducement or reward for a person to act or refrain from acting in connection with the performance of that person's duties.
- **BRIBERY:** means giving, receiving or offering an undue advantage to influence the behaviour of a public official to obtain a business, commercial or financial advantage.
- **MONEY LAUNDERING:** a set of mechanisms or procedures designed to give the appearance of legitimacy or legality to property or assets of illicit origin.

To avoid any of these and other manifestations of corruption, we have controls and procedures that all Sonaca España Professionals are obliged to apply.



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4.3.1 Gifts and hospitality

Gifts, hospitality or entertainment are normally used to foster trust and show appreciation within a business relationship. However, **receiving or offering excessive or inappropriate gifts and hospitalities can affect, even apparently, objectivity and judgement, or, in certain cases, violate anti-corruption and anti-bribery laws.**

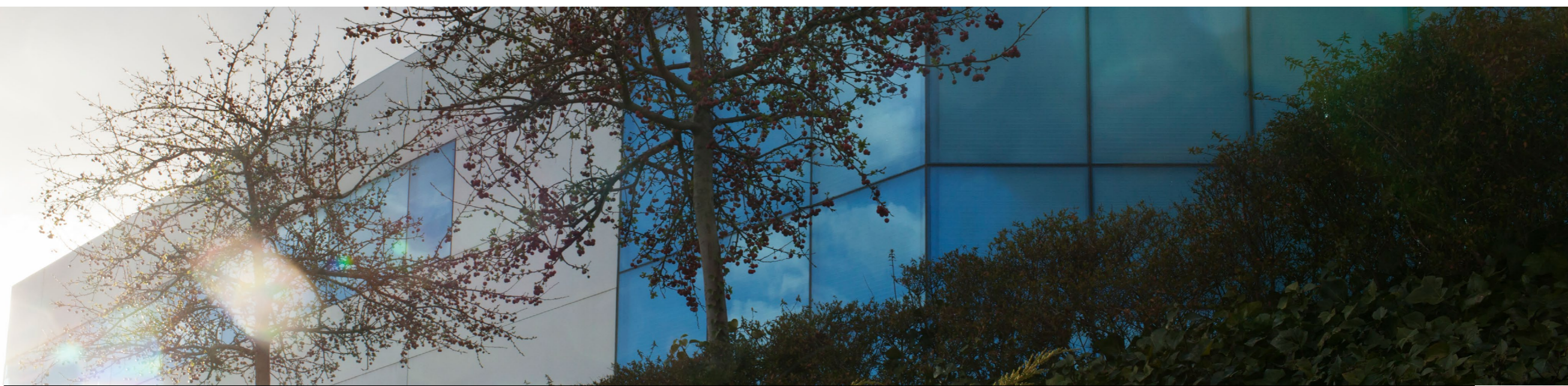
Therefore, all **Professionals must abide by the provisions of the Guide to Gifts and Hospitality**, which, among other guidelines, currently establishes a **general limit of 50 EUROS** (or equivalent currency) for the acceptance of this type of hospitality, **provided that the third party that makes it is not in a process of negotiation or open tender with our Company** -in which case we cannot accept it-. In any case, if any doubt arises on this matter, we must make sure and ask the E&C Department beforehand and follow the guidelines they indicate.

Extreme caution in this area is essential. Accepting or giving a gift may not, under any circumstances, imply obtaining an advantage or benefit of any kind, and Sonaca España will not tolerate and will prosecute this type of conduct.

4.3.2 Prevention of conflict of interest

During the performance of our responsibilities at Sonaca España, we must act with loyalty, objectivity and impartiality, guided by professional criteria and with a view to defending the interests of our Company.

A conflict of interest situation occurs when our private interests (or those of our related persons) interfere, or appear to interfere, with the interests of Sonaca España. **All Professionals must avoid incurring in situations that involve a conflict of interest, whether real or potential, refrain from participating in the decision in question, as well as openly communicate its existence to the E&C Department to facilitate its management.** All of this in accordance with the provisions of the Conflict of Interest Management Procedure.



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4.3.3 Prevention of "private-to-private" corruption

Our Anti-Corruption Policy **prohibits giving or receiving gifts and invitations to entertainment activities, promising or offering any kind of payment, commission or remuneration to employees, managers or directors of other companies or entities, directly or indirectly**, with the aim of favouring Sonaca España over our competitors, or which may be perceived as having the objective of inappropriately affecting the recipient's independence of judgement.

As a guarantee of the above, **Sonaca España does not allow any payment to be made without the relevant authorisation and without accrediting a legitimate cause.**

4.3.4 Money laundering and financing of terrorism

At Sonaca España, we observe with special diligence compliance with the regulations on money laundering and / or terrorist financing. Therefore, **we must deploy due diligence and know the third party - natural or legal person - with whom we are going to maintain a business relationship** (circumstances such as their effective identity or registered office), **refraining from accepting or making payments if there is no such relationship that legitimizes it** and monitoring those others that may not seem to have a commercial purpose or reasonable explanation.

In line with the above, **we must not make or accept unusual transfers of funds from or to countries with banking secrecy laws or weak anti-laundering controls**; informing E&C Department of the existence of any proposed payment to an account opened in a bank office located in a tax haven or of any other circumstance that raises doubts as to the legality or legitimacy of a payment.

Any exceptions must be properly documented and authorised, thus ensuring ongoing compliance with the regulations governing the jurisdictions and activities in which we operate.

4.3.5 Relations with institutions, authorities and officials

Sonaca España's relations with public authorities, institutions and public officials (in a broad sense, "Public Administration") are governed by scrupulous **respect for national and international regulations for the prevention of corruption and bribery and by the principles of collaboration, transparency and independence.**

We should only interact with public administration personnel in the exercise of our competencies, taking into consideration the particular sensitivity of the risk of engaging in impermissible situations. Any decisions taken in this area must respect these rules and be documented for possible internal or external control.

As a consequence of the above, at Sonaca España we do not allow giving, requesting, accepting or offering gifts, favours or compensation of any kind to authorities, institutions or public officials; making any kind of facilitation payment to speed up procedures with authorities or public bodies; nor contributions in favour of political campaigns or financing or making donations in favour of political parties, their representatives or candidates.



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4.4 WE TAKE CARE OF OUR INTANGIBLE ASSETS

4.4.1 Confidentiality and control of information

All Sonaca España Professionals, in the exercise of our functions, manage, to a greater or lesser extent, information of different nature (commercial, strategic, technical) and referring to different subjects (the Company, employees, customers, suppliers, etc.). Among all this information, the most important is that which is confidential, sensitive and business secrets, both of Sonaca España and of its clients, collaborators and, in general, any third party ("Confidential Information").

All Professionals must treat the Confidential Information to which we have access within the framework of our relationship only for legitimate purposes and within the same, not disclosing it to the outside unless we are authorized to do so or by law, and where appropriate, limiting access to those whose knowledge is necessary, that is, who have a need to know for the purpose in question, as stated in the [Information Security Policy of Sonaca España](#). This obligation of confidentiality shall be maintained even after the employment or contractual relationship has ended.

The improper use of Confidential Information, whether intentional or accidental, may entail significant legal and financial consequences for our Company.

We must bear in mind that improperly taking possession of Confidential Information or communications between third parties, as well as disseminating or disclosing their content, involves conduct contrary to our values, to current legislation and to contracts with customers and suppliers, which will not be permitted in Sonaca España and which may generate consequences of various kinds, both from an individual point of view and for Company itself.



Closely related to this Information framework we promote and encourage the participation of Professionals in training activities, seminars or conferences. In the event that we are disseminators in any of these actions, we must abide by the provisions of the [Training and Seminars Guide](#), whose ultimate aim is to ensure that we preserve the confidentiality of the information.

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4.4.2 Protection of intellectual and industrial property rights

Professionals will ensure the respect and protection of the intellectual and industrial property of Sonaca España, its clients and suppliers, and any third party, in relation to distinctive signs, programmes, computer systems, equipment, processes, technologies, know-how, patents, industrial secrets, utility models and, in general, any other form in which the same is materialised, complying at all times with current regulations and contractual obligations.

In the performance of our activity, all Professionals shall refrain from incorporating or using any type of information, intangible creation or physical or electronic documentation belonging to another person or entity, without due authorisation from its owner. By use we should understand any conduct related to the same, such as reproduction, possession, distribution or incorporation.

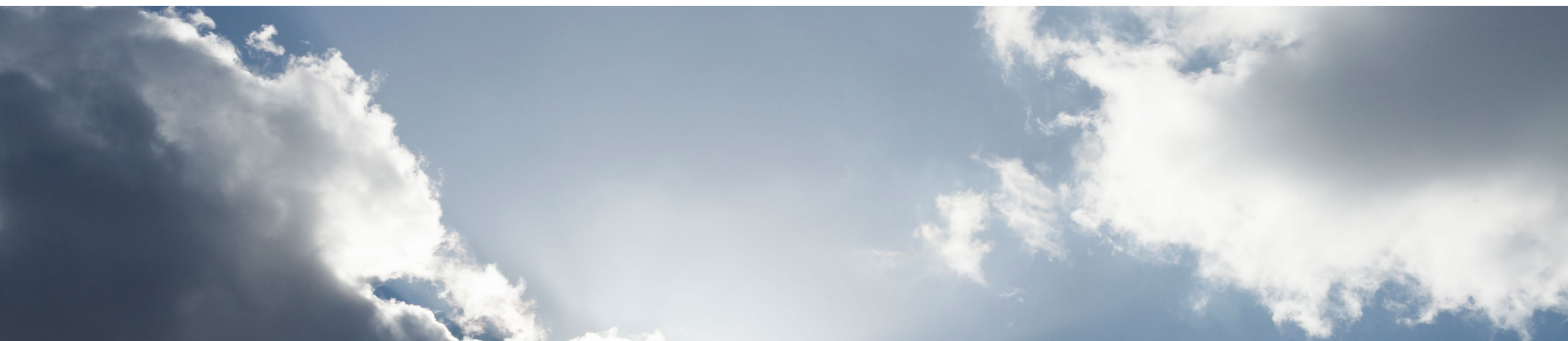
The use of material containing designs and works developed or created in Sonaca España, will be limited to the development of our professional activity, and, unless otherwise agreed, must be returned once concluded.


4.4.3 The control of public communications

Reputation, identity and corporate image are very valuable assets for Sonaca España, as they allow us to develop and preserve the trust of both the people who make up the company and our stakeholders.

For this reason, we must avoid situations that could undermine or put them at risk, and be especially careful in any public intervention, having the necessary authorisation to speak to the media, to participate in professional conferences or seminars and in any means of public dissemination.

All public communications and/or information to the media, as well as the use of Sonaca España's image and brand, must be governed by the principles established in [Sonaca España's Responsible Advertising Policy](#) and, in any case, in a coordinated and authorised manner by the Communication Department. In the event that we identify ourselves as members of Sonaca España in our professional profiles on social networks or other communication channels, we must clarify that the opinions we express are our own and not corporate and use good judgement and common sense, taking care of the information shared.



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4.4.4 Privacy and personal data protection

At Sonaca España, we are committed to protecting the privacy of all persons (employees, customers, suppliers or any other third party) and to complying with the data protection laws in force and applicable to us in the places where we carry out our activities.

Although data protection legislation varies in the different countries in which we operate, all personal data will be processed by Sonaca España on the basis of the principles of our [Privacy and Personal Data Protection Policy](#), ensuring that it is processed restrictively, on the basis of necessity and within a legitimate business purpose, limiting access to it to persons authorised by their functions.

In order to give effect to this Policy and to safeguard the privacy of individuals, we put in place appropriate and proportionate administrative, organisational and technical measures.

4.4.5 Preservation of documents

All Professionals must comply with legal and contractual requirements (particularly the obligations established in contracts with clients), which refer to the preservation and disposal of Sonaca España's information, documents and records.

To this end, we have measures in place to ensure that the archiving, storage and retrieval of information is organised and secure, regardless of the format in which it is available, i.e. both physically and digitally, in order to prevent damage or loss, and we protect records and their backups with appropriate technical and organisational measures.

These mechanisms ensure the confidentiality, integrity and availability of documentation.

The disposal of documents, both paper and electronic, shall be carried out in an appropriate and timely manner, using methods that ensure that the information cannot be retrieved and that the environment is respected; and in compliance with the legal and contractual deadlines foreseen according to the nature of the Information.



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4.5 EXPORT CONTROL

At Sonaca España, we are aware that we operate in a globalised world, in which it is very important to ensure that our commercial transactions are carried out in accordance with the regulations relating to foreign trade.

Therefore, **all Professionals involved in this area must comply with the provisions of our Export Control Policy and the Export and Import Control Procedure**, carrying out with due diligence their obligations of knowledge of third parties before carrying out a business transaction and extreme caution in the application of national and international regulations on the control of imports, exports and customs formalities, as well as international sanctions, restrictions and embargoes imposed by States or competent bodies on third parties, organisations or countries.

In particular, **we must be absolutely rigorous in complying with regulations relating to dual-use, or military, control**. It is important to remember that **transactions involving defence or dual-use goods include not only the shipment of controlled physical goods to third countries, but also software, services or the transfer of the technology to produce them**.

In application of these regulations, all Professionals with functions within this framework must ensure that we correctly classify products and parts; verify that there are no sanctions and/or embargoes imposed on the nations, entities and/or subjects with which we are going to enter into a commercial relationship; that we have express authorisation or legal authorisation to be able to disseminate, by physical or telematic means, or allow access to information, plans, software and/or technological knowledge classified as dual use or military; and that we have the corresponding export and import licences.



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4.6 TRANSPARENCY AND RELIABILITY. FINANCIAL CONTROL

Sonaca España's financial information must be prepared with the utmost reliability, complying with the applicable accounting and commercial regulations, so that we can account for our actions at all times and show a clear and concise view of our situation.

To ensure proper accounting of transactions and their proper reflection, Sonaca España Professionals involved in this process must comply with the established internal control procedures, whose ultimate aim is to ensure that all books, records, accounts, invoices, receipts and expense reports are complete, accurate and reliable. In addition, all Professionals must collaborate with the internal areas involved and with external bodies, providing the information they require in the areas of our competence.

This information is the basis for both internal and external reporting to government authorities, regulators and other entities. In preparing the financial information, the areas responsible for each activity, process and sub-process certify that they have complied with the established controls and that the information provided is correct. These are verified annually by an external auditor.



Sonaca España's financial information must be prepared with the utmost reliability, complying with the applicable accounting and commercial regulations



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4.7 FISCAL RESPONSIBILITY: CONTROL OF OBLIGATIONS TO SOCIAL SECURITY AND THE TAX AUTHORITIES

In order to guarantee the economic and social progress of society as a whole, at Sonaca España we have effective procedures that ensure scrupulous compliance with tax and Social Security obligations and we do not make use of structures whose purpose is to hide information from the competent administrations in this area.

The tax and social security control system is based on legal rules and/or procedures established by the public authorities, which are controlled and verified by the relevant officials.

In addition, public aid, subsidies and other public funds obtained by Sonaca España are used exclusively for the purposes for which they were granted.



At Sonaca España we have effective procedures that ensure scrupulous compliance with tax and Social Security obligations



4.8 USE OF GOODS, EQUIPMENT AND SOFTWARE

At Sonaca España, **we are committed to making available to all our Professionals the resources and the appropriate means** for the development of professional activity, including access to computer systems and software, email, internet or equipment, as well as other forms of communication technologies to make the performance of the activity more productive and efficient.

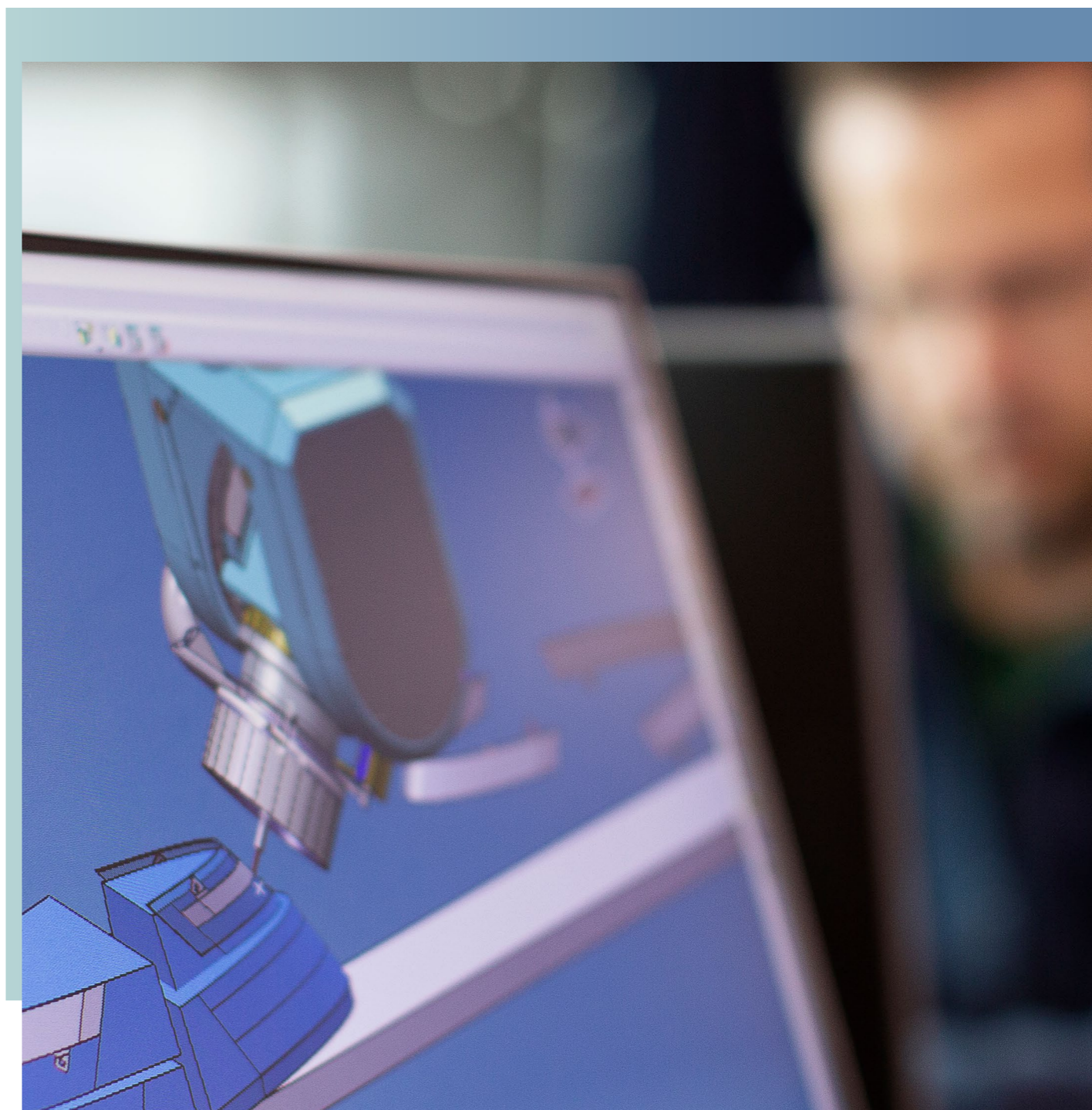
All Professionals must protect these assets from any loss, damage, theft or improper or fraudulent use and make professional, lawful, responsible and good faith use of them, controlling and properly guarding the passwords associated with them. All of the above, in compliance with the provisions of Sonaca España's IT Security Policies.

It is the responsibility of the Professionals using the system **to actively ensure the integrity of the data to which we may have access through them.**

To this end, we must refrain from accessing, downloading, storing, using or sending inappropriate content, extracting information from the systems; using them for the purpose of violating the privacy of third parties, intercepting communications or committing any other crime; using programmes without the appropriate licence and providing remote access to third parties, using systems that have not been previously approved.

We are diligent and responsible in terms of cybersecurity, so at Sonaca España we apply technical measures to avoid risks in this area and minimise their impact, should they materialise. In this line, **all professionals must be committed to the scrupulous respect of these rules and we must not disable security systems** (including antivirus and/or firewalls) installed on computers, as they ensure their protection.

We must be aware of the current relevance of cybersecurity and **communicate any possible security risk or incident** through the established channels to the Sonaca España Systems Department as soon as possible.



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4.9 RESPONSIBLE USE OF ARTIFICIAL INTELLIGENCE

At Sonaca España, we are committed to technological innovation and development as a source of growth and continuous improvement. In the current context, we recognise the transformative potential of Artificial Intelligence as a tool to complement and help improve - but not replace - human intelligence and contribute to our decision-making.

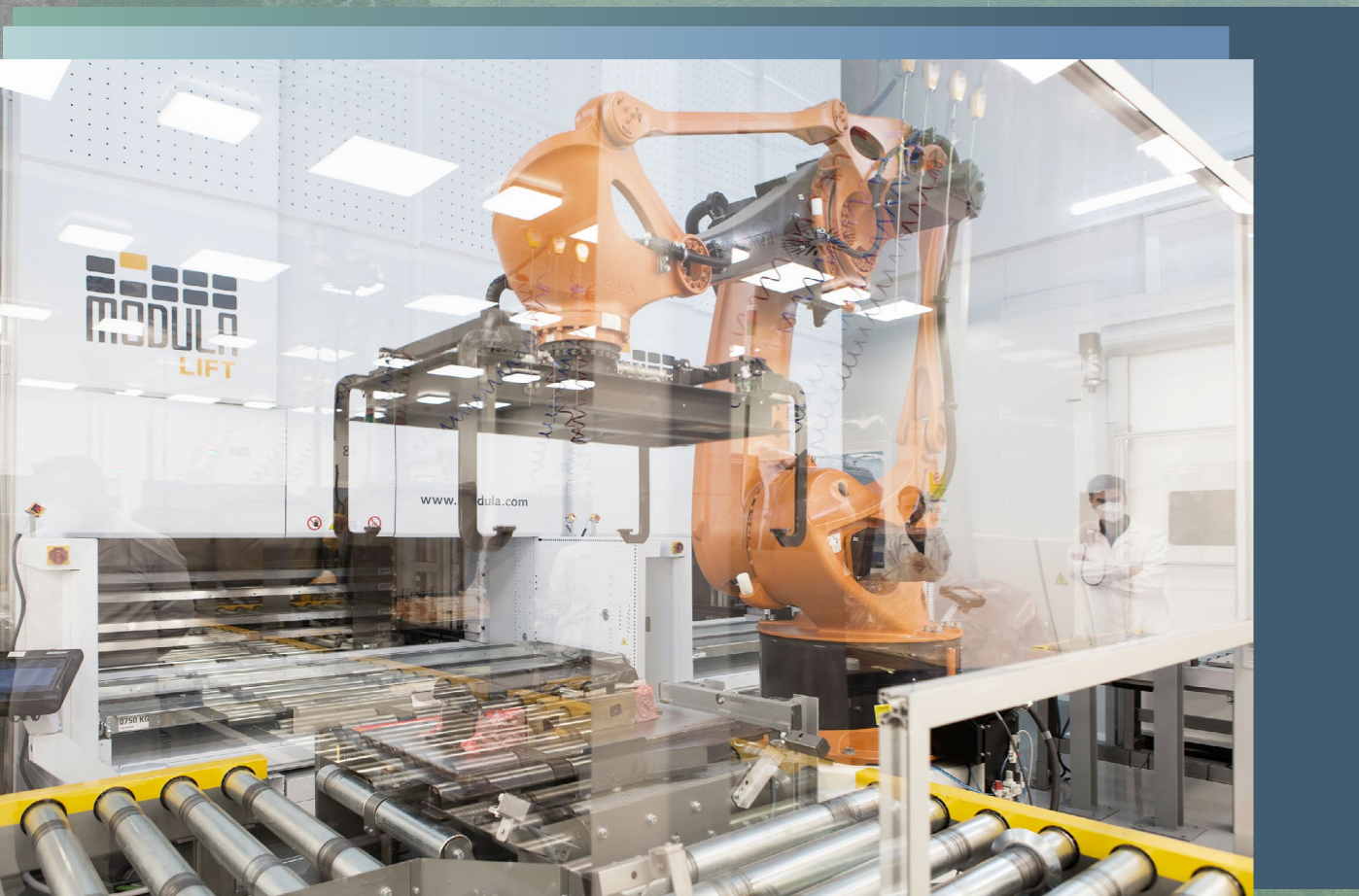
Therefore, as stated in our Artificial Intelligence Ethics Policy, we are committed to guide and encourage the socially responsible, innovative and ethically acceptable use of Artificial Intelligence by all, ensuring that the development and use of tools incorporating this technology is always aligned with and at the service of the Values set out in this Code.

4.10 SOCIAL AND ENVIRONMENTAL COMMITMENT

At Sonaca España, we are aware that our activity can have an impact on the environment. We cannot limit ourselves to providing value to our inner circle, but we must contribute to the development of society and our environment and encourage and promote, within our sphere of influence, this culture among third parties.

Our relationship with local communities is based on trust, mutual respect and dialogue. Sonaca España contributes to their socio-economic development through initiatives that promote a positive impact on these communities and contribute to meeting the needs of society, as far as possible. For this reason, we have a Donations and Sponsorship Procedure that allows us to guarantee the good end of our collaborations and their faithful reflection in our internal records.

We base our environmental management system on the UNE-EN-ISO 14001 standard, which is governed by our Environmental Policy. With this, at Sonaca España we firmly pursue, among others, the objective of making a sustainable and responsible use of natural resources and reducing the possible impacts caused by our operations, carrying out controls of the production processes.



“ Our relationship with local communities is based on trust, mutual respect and dialogue ”

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5/What is expected of me?

Our conduct as members of Sonaca España must be aligned with the applicable regulations, with our Code and with the internal policies and procedures derived from it. Therefore, we are all responsible for ensuring that we **know, understand** and **apply** them, acting with integrity and common sense. All Professionals must carry out the **training plans** that Sonaca España provides us with on this Code and the regulations that develop it, involving and committing ourselves to keep us updated on its content.

We cannot forget the importance of **leading by example**, which is even more accentuated if we have people in our charge. It is therefore essential that we create a working environment based on trust, support and attentive listening, allowing us all to share the same spirit of ethics and compliance.

As the correct answer is not always the most obvious one, we should all report to Ethics and Compliance Department any **concerns or issues** that may arise in relation to regulatory compliance and the provisions of this Code.

Furthermore, all Sonaca España employees have the duty to report, in good faith, any **unlawful behaviour, irregularities and breaches** of which we have knowledge or reasonable suspicions and to collaborate fully in the investigations and audits carried out by E&C Department. Whistle-blowing, as well as serving to detect this type of situation, is an essential tool for the Code to be fully effective and to continuously improve our prevention system. This duty is accentuated when the conduct could be a criminal offence.

We must not think that we are acting in the interests of Sonaca España



when we conceal an event or incident that may violate the Code or any other regulation. Attempting to benefit or obtaining a benefit for Sonaca España will never be a justification for committing a criminal act or failing to comply with the Code, not even on the instructions of a superior or under pressure or demands.

Remember: the right answer is not always the most obvious one. If in doubt, ask the E&C Department!

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6/Consequences of non-compliance with the code

The Code is Sonaca España's reference guide, so all Professionals are obliged **to know it, understand it and act within its framework**, encouraging and promoting compliance among other employees and leading by example.

Failure to comply with the Code is considered a serious offence that may result in labour sanctions according to the corresponding labour agreement for the offender, as well as for anyone who, being aware of an offence, fails to report it; all this without prejudice to the administrative or criminal sanctions that, if applicable, may also result from it.

It is essential to stress that no Sonaca España Professional may be forced by a superior to breach the provisions contained in this Code and must communicate the existence of such orders through the E&C Channel. Following an order contrary to the Code will not be an excuse to avoid our own responsibilities, nor is acting against the rule under the pretext of seeking a benefit for our Company.



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7/E&C Channel

E&C Channel is the tool that Sonaca España places at our disposal and at the disposal of any third party with a legitimate interest in its use, to **communicate, in good faith**, any infringement or breach of regulations about which we have knowledge or reasonable indications, both internally and by third parties with whom we have a relationship, such as suppliers, subcontractors, customers or business partners.

Good faith implies that the communications we make must always meet criteria of truthfulness and proportionality, and this E&C Channel may not be used for purposes other than those that pursue compliance with this Code or the applicable regulations.

Likewise, through the E&C Channel we will be able to raise **doubts and queries** related to the matters that are part of the Ethics and Compliance area in Sonaca España.

In order to promote and facilitate the formulation of these communications, as well as to enable their effective submission and resolution, the E&C Channel is made up of different communication channels, any of which may be chosen:



Digital Platform: this is the preferred means of communication. Accessible through the corporate website (www.sonaca.com) and through the QR code inserted in our corporate documents.



E-mail: eticaycumplimiento@sonaca-es.com



Postal mail.



In person or by telephone.



The E&C Channel is designed, established and managed in a secure manner, guaranteeing confidentiality, data protection, protection of the rights of the persons involved and preventing access to it by unauthorised personnel. Communications may be anonymous and will be treated confidentially and with the utmost rigour by the E&C Department.

The fundamental principles of the E&C Channel are regulated in the E&C Channel Policy and developed in the rest of the regulations that complete and complement it (E&C Channel Regulations), highlighting the following guarantees:

- **Confidentiality and data protection:** the identity of the person reporting an infringement as well as the information about the infringement will be treated as confidential information and will only be disclosed on a need-to-know basis.
- **Protection of the bona fide whistleblower:** absence of reprisals: Sonaca España guarantees the absence of reprisals against the bona fide whistleblower, for which purpose it has a Non-Retaliation Protocol, which determines how to act in the event that such a situation should arise.
- **Protection of the rights of the defendant:** presumption of innocence, right of defence and adversarial principle
- **Objectivity, impartiality and absence of value judgement:** the communications management, investigation and analysis team shall refrain from making any value judgement in relation to the reported facts, carrying out its functions in an impartial and objective manner.

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8/Regulatory control participants and their main functions

8.1 BOARD OF DIRECTORS

This version of the Code was approved by the Board of Directors on 26 June 2024, with formal and terminological amendments subsequently incorporated on 28 May 2026.

With the approval of this Code, our E&C Policy and the annual review of our Ethics and Compliance Management System, we endorse Sonaca España's commitment to ethics and compliance.

8.2 E&C COMMITTEE

This is the internal collegiate body, with autonomous powers of initiative and control, which ensures compliance with this Code and promotes our corporate culture of ethics and compliance at Sonaca España.

8.3 FIRST LEVEL OF MANAGEMENT


They are responsible for showing commitment and leadership in the design, development, implementation and continuous improvement of our Ethics and Compliance System, as well as for ensuring the integration of the Code and other policies and procedures in their respective areas of operation.

8.4 SONACA ESPAÑA PROFESSIONALS

All members of Sonaca España must be committed to comply with our Code of Ethics and Conduct, the E&C Policy and all the documentation that develops it; as well as to promote its compliance among the rest, being aware that we transmit by example.

At Sonaca España, "ethics and compliance are all of us".



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9/Final provisions

9.1 ENTRY INTO FORCE AND DURATION

This version of the Code was approved by the Board of Directors on 26 June 2024, with formal and terminological amendments subsequently incorporated on 28 May 2026. This is the only version currently in force.

The Code will be subject to continuous review and improvement and will be updated whenever regulations and/or factual situations so require.

9.2 COMMUNICATION, OUTREACH

The Code will be published and disseminated both to the members of Sonaca España and its stakeholders, through the various corporate communication channels, being permanently available in its current version on the corporate website (www.sonaca.com).

All internal documentation referred to in the Code is available through the corporate document repository.



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