

CASTILLO DE CUZCURRITA

CODE OF ETHICS





The goal that drives us

Our values

Our **CODE OF ETHICS**

"Our reputation builds trust and makes us credible".

Bergé y Compañía





CODE OF ETHICS

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Message from the Compliance Committee Chairman

Decisions made by our professionals must be in line with the Company's objectives and values.

This Code of Ethics sets out the standards for how we relate to our colleagues, suppliers, customers, authorities and other stakeholders at Castillo de Cuzcurrita .

Furthermore, through the commitments set out in this code, we show third parties who deal with Castillo de Cuzcurrita what they can expect from us.

At Castillo de Cuzcurrita we firmly believe that all our professionals act in accordance with the law. But going further, our Code of Ethics contains the guidelines to be followed based on our values, objectives and all our commitments.

Throughout the document we set out the minimum requirements that we expect all our professionals to follow, even if local legislation sets lower standards.

The Code of Ethics does not include all possible situations that we may face. We therefore ask you, in addition to applying the principles described in this Code, to use good judgement and common sense when making your daily decisions.

Read the Code in detail and refer to it for guidance before making decisions. If you are in any doubt about how to apply our standards in a particular situation, always consult your manager or the Compliance Committee.

If something doesn't seem right to you, report it through the Whistleblower Channel, we guarantee that it is confidential and that there will be no retaliation, and with your attitude you will be collaborating to...

Doing things right.



Antonio de la Vega

A. PURPOSE AND VALUES THAT DEFINE US

BERGÉ
y Compañía

*"Creating value through
entrepreneurship "*

OUR VALUES

VALUE OF THE WORD

We respect the word given, the agreements reached and ethics in business dealings with the market, customers, partners and professionals (employees).

COMMITMENT

We are committed to business development as a benchmark for the institutions, organisations and associations in which we operate and develop our activity.

TEAMWORK

We encourage transversality and teamwork among our professionals, favouring the development of our people.

INITIATIVE

We are non-conformist with the standards we have achieved, relying on technology we seek continuous improvement in our processes and ways of doing things.



CODE OF ETHICS

A. OUR CODE OF ETHICS

PILLARS OF OUR CODE

Legality, ethics and entrepreneurship

At Castillo de Cuzcurrita we are committed to a business culture in which respect for current legislation and business ethics are the pillars that guide our way of doing business, always committed to the creation of value through entrepreneurship.



ORIENTATION

Defending human rights and the fight against corruption

Our Code is underpinned by:

Internationally accepted conventions on the defence of human rights, in particular the **United Nations Global Compact**, respect for individuals and the promotion of diversity.

The **fight against corruption** is one of the core elements defining our company's principles. In this respect we are committed to the **United Nations Convention against Corruption (UNCAC)**.

We are committed to regularly **reviewing and updating** our **Code of Ethics** to formally ensure that our goals and values are always aligned with the operations we conduct.



WHY HAVE A CODE?

The purpose of the **Code of Ethics** is to establish the rules and conduct of Castillo de Cuzcurrita so that we are aware of the values and behaviour that we must follow.

Some of the behaviours reflected are more focused on **Castillo de Cuzcurrita's commitment to its professionals and others on Castillo de Cuzcurrita's commitment to other areas such as third parties** (mainly suppliers and customers), compliance with the law, ethics and professionalism, information and sustainability.

Castillo de Cuzcurrita seeks to create a frame of reference for **ethical and responsible decision-making**, as well as to establish clear expectations as to how its professionals and managers are expected to act.



B. OUR CODE OF ETHICS

WHO IS IT AIMED AT?

To all Castillo de Cuzcurrita professionals, regardless of their geographical, hierarchical or functional location, or type of contract.

We are committed to ensuring that the document reaches all its professionals and will be the subject of training and awareness-raising.

In our business relations we will make this known to our customers and suppliers.



WHAT ARE MY RESPONSIBILITIES?

Understanding and complying with the principles of the Code of Ethics is the responsibility of everyone at Castillo de Cuzcurrita. Its provisions form an integral part of our employment contract. We must:



Comply with and contribute to compliance.



Seek advice and counsel in case of doubt from our manager or the **Compliance Committee of Bergé y Compañía.**



Report any breach or violation of the conduct set out in the Code.

If you are someone who **manages or supervises teams, you will lead by example**, and ensure that the people under your responsibility understand the requirements of the Code of Ethics and have the necessary resources to be able to comply with them.

WHAT HAPPENS IF I BREAK THE CODE?

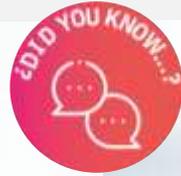
At Castillo de Cuzcurrita we will **verify compliance with the Code**, and we will sanction any breaches in accordance with the labour regulations in force, **without prejudice to any other legal consequences** of any other kind that may arise from such breaches.

APPROVAL

This Code was approved by the **Sole Administrator** of Castillo de Cuzcurrita in **April 2024.**

B. OUR CODE OF ETHICS

COMPLIANCE COMMITTEE



Since 2011, Bergé y Compañía has had a Compliance Committee.

This Committee is an internal and permanent collegiate body, linked to the Board of Directors of **BERGÉ Y COMPAÑÍA, S.A.**, responsible for proactively overseeing the effective operation of the compliance management system of Bergé y Compañía, for which it has broad powers and independence of action.

It is responsible for the drafting and dissemination of **the Code of Ethics...** and a reference source for any queries you may have regarding Compliance.

You can contact us via the following e-mail address:



comite.cumplimiento@bergeycia.es

WHISTLEBLOWER CHANNEL

TELL US!



At Castillo de Cuzcurrita we welcome questions and concerns from anyone. If at any time you have a suspicion of a possible infringement, you should say so.

To do so, you have at your disposal a whistleblower channel where you can report your complaints, whether identified or anonymously, but always in a confidential manner and without fear of reprisals... We will always protect the integrity of the informant.



<https://bergeycia.integrityline.com/>



For more information about the **Whistleblowing Policy**, you can contact us at: comite.cumplimiento@bergeycia.es

C. OUR COMMITMENTS

1 To
LAW ENFORCEMENT



2 To OUR
PROFESSIONALS



3 To
CUSTOMERS, SUPPLIERS
AND THIRD PARTIES



4 To
ETHICS AND
PROFESSIONALISM



5 To
INFORMATION



6 To
SUSTAINABILITY



**1 To
LAW ENFORCEMENT**



★ Castillo de Cuzcurrita and its professionals are committed to complying with all laws and regulations applicable to the activities of the company in which we work.

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1 Commitment to **LAW ENFORCEMENT**

1.1 BRIBERY AND CORRUPTION

At **Castillo de Cuzcurrita** we ensure that our activities are based on the principles of **legality and the fight against corruption** in all its forms and, in particular, **we are opposed to any practice that could be considered irregular** in the development of our relations with clients, suppliers, competitors or authorities.



WHAT ARE FACILITATION PAYMENTS?

These are relatively small payments made to public officials (in a broad sense) in order to secure or expedite a necessary procedure or action (e.g., processing of a licence or permit...).



REMEMBER:

Facilitation payments are not acceptable, even if they are made to achieve behaviour to which the entity is entitled.



For more information about the **Anti-Corruption Policy**, you can contact us at: comite.cumplimiento@bergeycia.es

COMMENTS THAT CAN BE DANGEROUS

"Business has always been done this way."

"There is no need to approve this payment".

"It's a gift, how can we not accept it?"

SITUATIONS TO ANALYSE



Gifts



Pledges



Travel



Contributions

ALERT TO THESE BEHAVIOURS



- **Lack of transparency and traceability** of transactions or expenditures.
- **Make cash payments.**
- **Request for commissions/provisions** of a comparatively high amount high compared to market practice.
- **Making a payment to a third party outside the contractual framework.**
- **Donate** to any organisation or institution in exchange **for a benefit.**
- **Accepting any gratification that affects your objectivity** (be it travel, money, promises or any other kind of liberalities).

WHAT DOES IT MEAN FOR OUR PROFESSIONALS?



- **It is not permitted to promise, offer, give, authorise or solicit any undue advantage, financial or otherwise, personal favour or similar, whether directly or through intermediaries, to obtain or secure business, influence the decision-making of a**
- **third party, or obtain any other advantage from a third party, whether public or private.**
- **Nor may you accept such an advantage** in exchange for preferential treatment by a third party.

1 Commitment to **LAW ENFORCEMENT**



1.2 BONUSES

At Castillo de Cuzcurrita, our professionals may not participate in exchanges of gratuities (gifts, invitations to meals or events, cash, favours, etc.) with a third party that involve obtaining an undue or unjustified benefit or advantage for the Company or the third party.

We listen to our customers and suppliers.

However, we are opposed to the **exchange of gratuities that may be contrary to the law or our internal regulations.**



REMEMBER:

Be especially careful with gifts/attentions to public employees. Polite gestures that can be considered reasonable in terms of social customs and mores and are covered by applicable law are permitted



1.3 POLITICAL CONTRIBUTIONS, DONATIONS AND SPONSORSHIPS

At Castillo de Cuzcurrita, we develop our business model **without interfering politically in the communities where we carry out our activities.**

We make our **donations and sponsorships in a transparent manner and without the intention** of gaining any commercial or other advantage.



WHAT DOES IT MEAN FOR OUR PROFESSIONALS?



YOU CAN...

- Accept or offer gratuities (courtesies or gifts of courtesy or symbolic value, etc.), if they do not violate the principles of ethical conduct and transparency adopted by Bergé y Company and if they are permitted under current legislation and the internal regulations of each country.
- Make donations in a transparent manner, stating the reason, purpose, and documented.
- Engage sponsorships by being transparent and not expecting commercial or any other kind of advantage from them.

YOU CANNOT...

- Offering, granting or soliciting rewards (gifts, invitations, etc.) from a person with the aim of influencing his or her independent decision-making.
- Exchange cash or gift cards.
- Making professionally inappropriate gratuities.
- Make political contributions.

DANGEROUS SITUATIONS



Any exchange of high-value rewards that you can:

- Put pressure on the recipient to return the gift through a favour that benefits the donor.
- Make the recipient feel indebted to the employee/company.
- Create a conflict-of-interest situation or the perception of a conflict of interest.
- Giving or receiving any inappropriate gratuity, especially **cash gifts or gift cards.**
- Give or receive any gratuity when a renewal of any contract or termination of a contract is nearby.

If you have any questions, please contact the Compliance Committee.

1 Commitment to **LAW ENFORCEMENT**

1.4 CONFLICTS OF INTEREST

At **Castillo de Cuzcurrita** we have the the aim of to avoid conflicts of interest.

Here are some of our attitudes to potential conflicts of interest:

When hiring people with family ties to Castillo de Cuzcurrita professionals, we monitor compliance with the selection protocol under the principle of **"if there is a need and on the basis of equal merit"**.

When contracting third parties, we always consider the interests of **Castillo de Cuzcurrita** above our own interests or those of third parties, and we avoid participating in contracting processes and decision-making processes that affect individuals or legal entities with which we have a relationship and that may generate a Conflict of Interest.

In the exercise of other activities: We shall only carry out work and professional activities unrelated to those arising from contractual relations with the company, when these do not entail a detriment to the effectiveness and efficiency expected in the performance of our duties at Castillo de Cuzcurrita.



WHAT ARE THE CONFLICTS OF INTEREST?

Situations where the personal interests of any professional or third party compete with the interests of the Company.

REMEMBER

In the event of a conflict or potential conflict of interest:

1 Refrain from taking any decision that may contravene the interests of Castillo de Cuzcurrita.

To try to resolve the situation in a fair and transparent way:

2 Report it to the Compliance Committee.



ALERT TO CERTAIN SITUATIONS

- Any situation in which your personal/family interests may conflict with the interests of Castillo de Cuzcurrita.
- Working for third parties in addition to and simultaneously with your work at Castillo de Cuzcurrita.
- Any commercial contract with a family member or close friend as a counterparty.
- Any investment in either a customer or a supplier.



DANGEROUS COMMENTS

- "I am about to sign a contract with a law firm, could you, who work with them, put in a good word for me?"
- "Well, look, for this issue, we could talk to my sister who works in this company and..."

All these comments are very dangerous and not raising your hand can lead to a conflict-of-interest issue that can affect both you and Castillo de Cuzcurrita.



1 Commitment to **LAW ENFORCEMENT**



1.5 COMPETITION AND COMMERCIAL LEGALITY

At Castillo de Cuzcurrita we are opposed to any conduct that could violate current legislation on antitrust, competition and fair trading.



WHAT DOES IT MEAN FOR OUR PROFESSIONALS?

- **Obtain third party information**, including competitor information, lawfully and without resorting to industrial espionage, bribery or theft.
- **Compete honestly and fairly by striking a balance** between competition and ethics with our competitors.
- **Avoid behaviour** that directly or indirectly leads to anti-competitive situations.
- **Build trust among your customers and suppliers**, thus maintaining the good reputation of Castillo de Cuzcurrita.



HOW TO AVOID UNFAIR COMPETITION?



- 1
Be honest with all your customers.
- 2
Be careful in your conversations with competitors (avoid talking about prices, tariffs, terms or conditions of sales, etc.).
- 3
Avoid making comparisons with competitors that are not entirely true.
- 4
Don't denigrate the competition.



1.6 MONEY LAUNDERING

At Castillo de Cuzcurrita, we **comply with the laws applicable to the prevention of money laundering** and we have internal procedures designed to detect and reject suspicious forms of payment from our customers or other transactions that may involve money laundering.



WHAT DOES IT MEAN FOR OUR PROFESSIONALS?

- **Do not accept cash payments.**
- **Be alert to all types of events that may involve money laundering; fraudulent payments; false accounting entries.**
- **Beware of payments from or to accounts that are not your usual ones.**



2 ^{To} OUR PROFESSIONALS



★ At Castillo de Cuzcurrita we are committed to implementing fair working conditions, promoting equal opportunities, ensuring the health and safety of our professionals and collaborators, and using sound business practices.

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2 Commitment to **OUR PROFESSIONALS**



2.1 HEALTH AND SAFETY

At Castillo de Cuzcurrita we constantly apply and improve standards to ensure hygiene, health and safety in the workplace.

We demand the respect of all safety rules in our establishments and require our suppliers to sensitise their professionals on this issue.



2.2 OUR LABOUR RELATIONS

Our working relationships are based on trust, transparency of information and negotiation in good faith, sharing knowledge, experiences and needs to create a social climate that fosters understanding and cooperation.



2.3 DIVERSITY, EQUITY AND INCLUSION

At Castillo de Cuzcurrita we work to create a diverse, equitable and inclusive work environment, an environment in which regardless of who you are or what you do for the organisation, you feel equally involved and supported in all areas.

An environment in which we have equal opportunities to grow and develop professionally.



WHAT IS DIVERSITY?

It is the representation of different people in an organisation.

WHAT IS INCLUSION?

It is ensuring that everyone has an equal opportunity to contribute to and influence every part and level of their workplace by being able to be themselves.

WHAT DOES IT MEAN FOR OUR PROFESSIONALS?

- Make sure you are aware of and adhere to policies that promote safe environments.
- Promotion of balance between professional, family and personal life.
- Create a safe and stimulating work environment by your example.
- Build working environments where active, empathetic listening and dialogue prevail.
- Recognises and appreciates the ideas of others.
- Ask questions, respect their answers and keep an open mind.

COMMENTS THAT YOU SHOULD ERADICATE:

Sexist

Racists

Homophobes

Different capacities



For more information about the **Harassment Protocol**, you can contact us at: comite.cumplimiento@bergeycia.es



2 Commitment to **OUR PROFESSIONALS**



2.4 DISCRIMINATION AND HARASSMENT

At **Castillo de Cuzcurrita** we respect and promote respect for personal dignity, privacy and individual rights of all people, and we are committed to maintaining a working environment free of discrimination or harassment in which there are no situations of discrimination or harassment.

In such a way that all **Castillo de Cuzcurrita's** professionals **can work in a safe and stimulating environment**, characterised by mutual trust and the absence of intimidation, oppression or exploitation.



REMEMBER:

Harassment can be verbal, visual, physical or sexual.

WHAT ARE DISCRIMINATORY OR HARASSING COMMENTS?

These are those that refer to **race, gender, sexual orientation, religion, disability, age, nationality, among others, with a negative, offensive or derogatory connotation.**



WHAT DOES IT MEAN FOR OUR PROFESSIONALS?

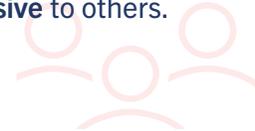


Avoid any behaviour that creates a humiliating or offensive working environment (avoid jokes or inappropriate comments).

Treat everyone fairly, don't judge someone because of their **physical appearance or other personal characteristics.**

Always maintain the same behaviour both inside and outside the company (at client meetings, team dinners).

Avoid sharing comments or images that may be **offensive** to others.



UNACCEPTABLE COMMENTS



Homophobic comments: Any discriminatory comments about a person's sexual orientation, or about social stereotypes or stigmas.

Racist comments:

Those that refer to a person's race in a derogatory manner or offensive racial stereotypes, which discriminate against or harass the employee.

Sexist comments:

Those related to a person's gender with negative, offensive or derogatory connotations are discriminatory. These comments may include unwanted sexual innuendo, sexist jokes or teasing, comments about a person's physical appearance.

Mobbing:

Comments or actions that cause intimidation or harassment within the work environment and lead to isolation of the individual.



For more information about the **Harassment Protocol**, you can contact us at: comite.cumplimiento@bergeycia.es

3 ^{To} **CUSTOMERS, SUPPLIERS** **AND THIRD PARTIES**



★ Castillo de Cuzcurrita professionals will interact with suppliers, customers and third parties in a lawful, ethical and respectful manner... and we expect all third parties in the value chain working with and for us to comply with the provisions of this Code of Ethics.

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3.2 Clients	20
3.3 Third parties	20

3 Commitment to CUSTOMERS, SUPPLIERS AND THIRD PARTIES

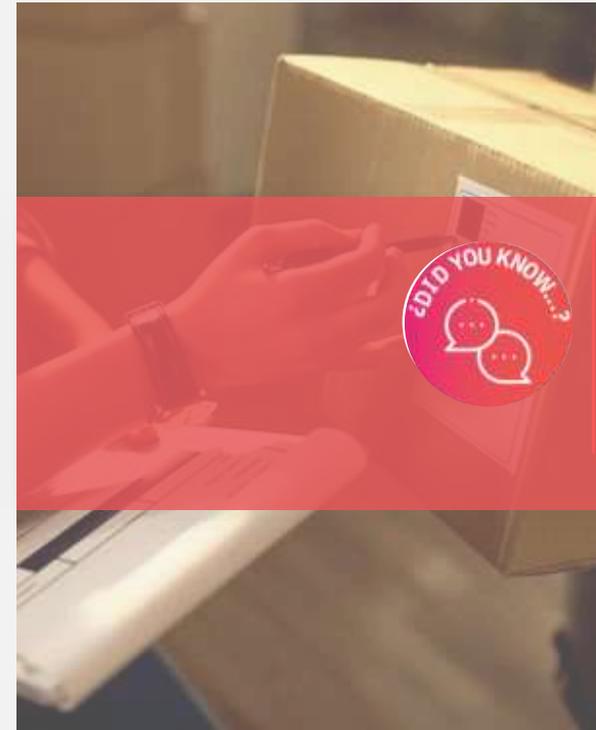


3.1 SUPPLIERS

At Castillo de Cuzcurrita, the selection of our suppliers is based on criteria of objectivity and transparency, reconciling our company's interest in obtaining the best supply conditions **with the convenience of maintaining stable relations with ethical and responsible suppliers.**

To avoid any conflict of interest, the relationship with our suppliers is governed by **integrity, business ethics and strict compliance with applicable laws and** universally accepted principles and rights.

In addition, we promote **the principles and requirements of Social Responsibility** among **our direct suppliers through** supplier evaluation processes and the **communication of internal standards to our suppliers.**



At Castillo de Cuzcurrita we will align ourselves with the **Corporate Due Diligence Directive**, seeking to maintain an **ethical and comprehensive management of the value chain, not tolerating bribery and corruption.**

3.2 CUSTOMERS

At Castillo de Cuzcurrita, our **relationship with our clients is based on effectiveness, efficiency and professionalism** and we set prices for our goods and services with honesty.



3.3 THIRD PARTIES

All third parties with whom **Castillo de Cuzcurrita** establishes a business relationship shall **understand and be aware of this Code of Ethics and the internal rules on anti-corruption and crime prevention.**



WHAT DOES IT MEAN FOR OUR PROFESSIONALS?



- Be **objective and transparent** when contracting with suppliers.
- The relationship with your suppliers and customers is governed by **integrity, business ethics and compliance with applicable laws** and universally acceptable rights.
- **Base your relationship** with customers on principles of **effectiveness, efficiency and honesty.**
- **Discloses this Code** to third parties with whom Castillo de Cuzcurrita establishes a business relationship.

4 ^{To} **ETHICS AND** **PROFESSIONALISM**



★ At Castillo de Cuzcurrita we are highly committed to ethics and professionalism in all our actions... We therefore ask you to act with independence, moral integrity and respect for people.

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4.2 We stand for professionalism	22

4 Commitment to **ETHICS AND PROFESSIONALISM**



4.1 OUR ETHICAL CONDUCT

Act with loyalty and good faith towards those with whom you interact.



The use of the equipment, systems and computer programmes must be safe and efficient, excluding any use, action or computer function that is illicit, contrary to the rules or instructions of Bergé y Compañía.

HOW SHOULD YOU ACT...?



Do not use Bergé y Company property for private purposes, unless duly authorised.



The communication departments will be the channels of communication with the media.



It prioritises the interests of Castillo de Cuzcurrita over its own.



Do not use your office for your own benefit.



When addressing third parties, state Castillo de Cuzcurrita's opinion, not your own.



REMEMBER:

Protect the reputation of Castillo de Cuzcurrita in all your professional activities.



For more information about the **Policy on the use of technological means** you can contact us at: comite.cumplimiento@bergeycia.es



4.2 WE STAND FOR OUR PROFESSIONALISM

WHAT IS EXPECTED OF THE PROFESSIONAL OF BERGÉ Y COMPAÑÍA?



- It pays special attention to **motivation and professional development**, teamwork and enhancing communication.
- It aligns the **performance of your functions** with the achievement of results **in an efficient way**.
- **He collaborates with the company's staff** looking for synergies and their best use.
- **Provide accurate, necessary, complete and timely information** to your managers and collaborators, so that they can carry out their functions properly.
- **Knows and complies with the laws and regulations** affecting the activities of Castillo de Cuzcurrita.
- **Be compliant and proactive** in complying with **preventive safety measures**.
- **Use all assets** belonging to Castillo de Cuzcurrita, including tangible, intellectual and electronic assets, in a **responsible and appropriate manner** and only for professional, lawful and authorised purposes.

5 ^{To} INFORMATION



★ At Castillo de Cuzcurrita we are committed to caring for and protecting the information to which we have access.

5.1 Confidentiality and trade secrets	24
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5 Commitments to **INFORMATION**



5.1 CONFIDENTIALITY AND BUSINESS SECRETS

At Castillo de Cuzcurrita we preserve the confidentiality and business secrets of all the information to which our professionals have access in the course of our work.



5.2 ECONOMIC AND FINANCIAL REPORTING

At Castillo de Cuzcurrita we ensure that all transactions with economic significance carried out on behalf of the company are clearly and accurately recorded in appropriate accounting records, that they represent a true and fair view of the transactions made and that they are available to internal and external auditors.



5.3 INSIDE INFORMATION

Disclosure of inside information is not authorised. This applies both to information disclosed within Castillo de Cuzcurrita and outside, including to journalists, financial analysts, clients, consultants, family members or friends.



5.4 DATA PROTECTION

We comply with the current applicable regulations on personal data protection.

To this end, we have established the guidelines and principles that Castillo de Cuzcurrita must follow to guarantee the protection and privacy of all personal data processed.



DATA PROTECTION TIPS



It complies with all data protection security measures.



Do not share personal data of employees or third parties without prior consultation with the Legal Department.



Raise awareness of the importance of data security.



Keep your computer safe and pay attention to data protection updates.

WHAT DOES IT MEAN FOR OUR PROFESSIONALS?



- Do not disclose to any person, firm or corporation, or make use of any trade secrets, both during and after termination of employment or work.
- Keep information to which you have access in the exercise of your professional responsibilities strictly confidential.
- It ensures that all transactions are recorded clearly and accurately.
- Do not divulge inside information, either within Castillo de Cuzcurrita or outside the company.
- Ensures that privileged information is protected from unauthorised access by unauthorised persons.
- Do not share personal data of employees or third parties without having consulted the Data Protection Mailbox.



6 ^{To} SUSTAINABILITY



★ At Castillo de Cuzcurrita we are committed to Sustainability... Promoting the preservation and protection of the environment and the positive impact our activities have on society.

6.1 Sustainability

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6 Commitment to **SUSTAINABILITY**



6.1 SUSTAINABILITY: ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG)

Our commitment to sustainability is based on the following objectives:

- To ensure compliance with the growing **European and Spanish ESG** regulations affecting the management of **Castillo de Cuzcurrita**.
- **Act responsibly in ESG matters**, encouraging our investees to follow good environmental, social and governance practices.



WHAT IS CORPORATE SUSTAINABILITY?

ENVIRONMENTAL

- Environmental risk management
- Materials
- Climate Change
- Emissions
- Biodiversity
- Water
- Waste

SOCIAL

- Social risk management
- Work placements
- Health and Safety
- Human rights
- Diversity and inclusion
- Supply chain
- Responsibility of the client
- Social commitment

GOVERNANCE

- Risk management
- ESG strategy and culture
- Due diligence policies and processes
- Ethics
- Compliance and anti-corruption
- Fiscal transparency

WHAT DOES IT MEAN FOR OUR PROFESSIONALS?



Protects the environment by promoting its preservation and respect:

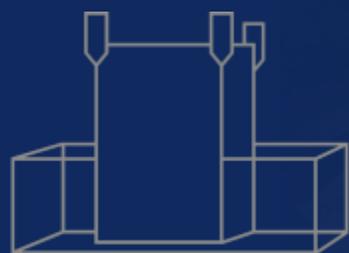
Make sure you are aware of Castillo de Cuzcurrita's environmental commitments and strive to minimise the environmental impact of its activities.

Engage with the environment:

Engage with the local environment where Castillo de Cuzcurrita operates and where it actively works to meet the needs of society and drive its positive impact on the community.



For more information about the **ESG Policy**, you can contact us at: comite.cumplimiento@bergeycia.es



CASTILLO DE CUZCURRITA

