



# **Code of Conduct**

Fundación MOP – The MOP  
Foundation

## Control de versiones

Date of elaboration	Executor / Responsible for the document	Approval date	Approver	Amended sections
December 2023	Compliance Supervisory Board	January 2024	Board of Trustees	

## ÍNDICE

<b>1. PURPOSE</b>	¡Error! Marcador no definido.
<b>2. SCOPE</b>	<b>4</b>
<b>3. GENERAL PRINCIPLES OF BEHAVIOUR</b>	<b>4</b>
3.1. Respect for the law and ethical values	4
3.2. Respect for individuals and non- discrimination	4
3.3. Commitment to the environment	5
3.3.1. Work environment	5
3.3.2. Respect for the environment	5
3.4. Relationships with third parties	5
3.4.1. Relationships with beneficiaries	6
3.4.2. Relationships with suppliers	6
3.4.3. Relationships with third parties (public administrations, companies and other market players)	6
3.4.4. Relationships with society	7
3.5. Information policies	7
3.5.1. Confidentiality	7
3.5.2. Processing of personal data	8
3.6. Use and protection of assets	8
<b>4. COMPETENCE OVER THE CODE OF CONDUCT</b>	<b>9</b>
<b>5. ACCEPTANCE AND COMPLIANCE</b>	<b>9</b>
<b>6. VALIDITY</b>	<b>10</b>
<b>Appendix. – Ethics Channel</b>	<b>11</b>
¿What is it?	11
¿Which conducts may be reported?	11
¿By what means can I file a complaint?	11
¿Who manages it?	11

## **1. PURPOSE**

The purpose of this Code of Conduct of the Fundación MOP – The MOP Foundation (hereinafter referred to as “FMOP” or the “Foundation”) is to establish the values, principles and standards of behaviour aimed at ensuring the ethical and responsible conduct of all employers, managers and employees of the FMOP (hereinafter referred to as ‘Subject Persons’) in the exercise of their professional activities.

## **2. SCOPE**

This Code of Conduct is one of the main elements of the FMOP’s Crime Prevention and Detection Model and it applies to all the Subject Persons, regardless of their geographical, hierarchical or functional location, or the contractual modality that determines their relationship with the Foundation.

This Code takes into account the principle of criminal liability of legal persons as set out in the Spanish legal system and prevents and prohibits conducts by the Subject Persons that may give rise to liability on the part of the FMOP.

This Code is the fundamental rule that governs the behaviour of the Subject Persons and constitutes their commitment to the ethical principles that must govern all areas of action, establishing the values, principles and guidelines of conduct aimed at guaranteeing the ethical and responsible behaviour of the Subject Persons, describing the corporate culture of the FMOP.

The FMOP has a Code of Conduct for Suppliers that establishes the standards of behaviour of its suppliers.

## **3. GENERAL PRINCIPLES OF BEHAVIOUR**

The following are the principles and values that apply to the Subject Persons.

### **3.1. Respect for the law and ethical values**

The FMOP promotes among the Subject Persons a behaviour based on the respect for the law and ethical values and principles, which are the pillars of the compliance culture of the Foundation.

All the Subject Persons must act in strict compliance with the law, respecting the internationally recognized ethical principles contained within the Universal Declaration of Human Rights, at all times being governed by the respect for human rights and the values of integrity and honesty, avoiding any action that may be contrary to the law in force.

### **3.2. Respect for individuals and non-discrimination**

The relationships between the Subject Persons, as well as that with third parties, is based on professional respect, trust and mutual collaboration. The FMOP firmly rejects any type of

harassment, as well as any conduct that may intimidate or go against people's rights.

In the exercise of its professional activity, the Foundation does not accept any discrimination on the grounds of race, ethnicity, colour, nationality, age, sex, marital status, sexual orientation, beliefs, trade union membership, religion, family situation, disability or any other type of condition of its employees or third parties. The FMOP respects and protects the sexual freedom, privacy and moral integrity of the Subject Persons and third parties in the context of all work and/or professional activities.

The FMOP promotes the professional development of the Subject Persons and provides equal opportunities for their career development. In this regard, the Foundation applies high ethical standards in all recruitment and career development processes.

### **3.3. Commitment to the environment**

#### **3.3.1. Work environment**

The FMOP makes available to the Subject Persons enough means for the development of their activity. Likewise, it adopts the preventive measures established in the legislation that aim to guarantee the health and safety of the Subject Persons.

The FMOP respects the freedom of association and the right to collective bargaining of its employees, subject to the regulations applicable in each case.

The FMOP firmly rejects modern forms of slavery and child labour, respecting the internationally recognised ethical principles and provisions of the International Labour Organization (ILO).

The FMOP respects the applicable legislation and collective agreements regarding the minimum wages to be paid to the Subject Persons.

#### **3.3.2. Respect for the environment**

In carrying out its activities, the FMOP adopts an ethical and responsible attitude which combines creating value with sustainable development, considering environmental protection as the main objective, complying with applicable regulations and minimising the impact that its activities may have on the environment.

The Subject Persons protect and respect the environment and carry out their activity minimizing the environmental impact derived from the exercise of the same, seeking the efficient use of all resources available to the FMOP.

### **3.4. Relationships with third parties**

The Subject Persons, in their relationship with third parties, do not directly or indirectly accept gifts or compensation of any kind intended to improperly influence their professional or administrative relations with both public and private entities.

The FMOP does not make any delivery, promise or offer of any kind of payment, commission, gift or compensation to or from any employees, officers or directors of other companies for the purpose of obtaining either favourable treatment against competitors or a business opportunity.

The Subject Persons may only accept gifts, presents or hospitality from third parties when the value does not exceed 300 euros. If the value of the gift exceeds the above amount, the Compliance Supervisory Body shall be consulted, who must then exceptionally authorise such a benefit.

The FMOP declares its firm commitment and zero tolerance of any form of corruption (corruption among individuals, bribery, influence peddling, etc.), and the standards of action are set forth in the Foundation's Anti-Corruption Policy.

#### **3.4.1. Relationships with beneficiaries**

The relationships between the FMOP and its beneficiaries are governed by the principles of honesty and transparency, always seeking the beneficiaries' satisfaction in the development of business relations.

The Subject Persons do not carry out actions that may mislead, directly or indirectly, the Foundation's beneficiaries or any third party, so that they carry out a transaction or contract a service that, if they had known its real characteristics, they would not have carried out or contracted.

#### **3.4.2. Relationships with suppliers**

The relationships between the FMOP and its suppliers are based on respect, trust and good faith.

The personnel responsible for selecting suppliers avoid conflicts of interest between the Foundation and contracted third parties and follow principles of transparency and impartiality.

The Subject Persons avoid any kind of interference or influence from suppliers or third parties that may alter the objectivity of the selection and contracting process, as well as the principles governing the relationship between the Foundation and its suppliers.

#### **3.4.3. Relationships with third parties (public administrations, companies and other market players)**

The activity of the FMOP is governed by the principles of transparency and honesty in relations with third party agents participating in the market, both public and private.

In the relationship with Public Administrations (of any scope, local, regional, national, European and international, including public companies and other entities or organizations of a public nature), the Subject Persons act following principles of integrity and honesty, with absolute respect for the rules of behaviour that govern relations with public bodies and authorities and rejecting any action that may be linked to bribery, influence peddling or any form of corruption.

In the course of any type of relationship with Public Administrations or public companies, no Subject Person shall offer, grant, request or accept, directly or indirectly, gifts, favours or compensation, in cash or in kind, of any nature whatsoever, to or from any authority, regulatory body, public official or any person participating in the exercise of public functions, which could influence and link such action with the adoption of decisions relating to the FMOP by the administrations or institutions concerned.

The FMOP is also committed to compliance with the law, providing maximum cooperation with the authorities in all matters in which it is required, including the fight against money laundering and the financing of terrorism.

In no case does the FMOP accept any action contrary to the principles described in this Code that may compromise the image of the Foundation or the integrity of the Subject Persons.

Likewise, the FMOP defends the good functioning of the market, trust, honesty and professional ethics in the business field. The FMOP is committed to compliance with antitrust regulations, avoiding any conduct that may constitute collusion, abuse or restriction of competition, acting in the markets in a fair manner, without misleading advertising or practices denigrating third parties.

The FMOP defends proper tax management and the contribution to supporting public expenditure, promoting transparency in the performance of all its operations, as well as collaboration with the Tax Agency.

#### **3.4.4. Relationships with society**

The Subject Persons maintain independence in their actions. Any contribution that they may make to political parties, authorities, Public Administrations and institutions in general will always be made in accordance with current legislation, on a personal basis and guaranteeing their independence. If a conflict of interest may arise regarding the acceptance of a public position, the Subject Person must inform the Compliance Supervisory Body of the situation.

The FMOP's principles of behaviour are transparency and reliability of financial information and compliance with applicable regulations, reflecting clearly and accurately the transactions, facts and events in the FMOP's records.

### **3.5. Information policies**

The FMOP considers information to be one of its most valuable assets, therefore this Code of Conduct promotes its protected use.

#### **3.5.1. Confidentiality**

Internally, the Subject Persons treat the information to which they have access by reason of their professional activity in a confidential and reserved manner, refraining from using for their own benefit and communicating in any way any data, information or document obtained during the exercise of their activity in the FMOP.

The obligation of confidentiality shall remain after the termination of the activity in the FMOP and shall include the obligation to return any material related to the Foundation that the Subject Person may have in his/her possession at the time of termination of their relationship with the FMOP.

The FMOP does not allow the use of information from other entities that could be qualified as confidential. All of this affects both the current Subject Persons and those who may be hired in the future, who shall not bring documents, files, software or any other type of information support from other entities to their new job.

### **3.5.2. Processing of personal data**

The FMOP guarantees the confidentiality of the personal data of the Subject Persons, beneficiaries, suppliers and any other third party, committing itself not to reveal the same, except with their consent, concurrence of legal obligation or compliance with judicial or administrative resolutions.

The collection, use and processing of personal data is carried out in such a way as to guarantee the right to privacy, complying with the legislation on the protection of personal data insofar as it is applicable.

### **3.6. Use and protection of assets**

The Subject Persons undertake to make a responsible use of the assets, resources and any other means made available to them for the development of their professional activity.

The Subject Persons are not authorised to access third-party computers, handle information or "software" not provided or authorised by the FMOP or make copies of any Foundation or third-party program.

In this respect, the Subject Persons respect the intellectual property and the right of use that corresponds to the FMOP in relation to courses, projects, programs and computer systems; equipment, manuals and videos, knowledge, processes, technology, "know-how" and, in general, the works and projects developed or created in the FMOP, whether as a result of their professional activity or that of third parties. Therefore, they are used in the course of their professional activity and all the material on which they are based will be returned when required.

The FMOP is the owner of the property and the rights of use and exploitation of the computer programs and systems, equipment, manuals, projects, studies, reports and other rights and works created and/or developed by the Subject Persons, within the framework of their professional activity or based on the computer facilities of the Foundation.

The FMOP also undertakes to respect the intellectual and industrial property rights held by third parties outside the Foundation.



## 4. COMPETENCE OVER THE CODE OF CONDUCT

The Compliance Supervisory Body is responsible for ensuring compliance with the general principles of behaviour set forth in this Code of Conduct. To this end, it performs the following functions:

- Dissemination, knowledge and compliance among all the Subject Persons.
- Interpretation of the content and application of the Code of Conduct, as well as resolution of conflicts that may arise from its application.
- Establishment of the disciplinary regime and applicable measures in case of breaches of the Code of Conduct.

In the exercise of its functions, the Compliance Supervisory Body ensures:

1. The confidentiality of all data and information, as well as of the proceedings carried out, unless required by law or court order.
2. The exhaustive analysis of any information or document based on which it begins its action.
3. The instruction of a procedure appropriate to the circumstances of the case, in which it always acts with independence and full respect for any Subject Person.
4. The indemnity of any Subject Person because of the communication of an anomalous action or complaint made in good faith.
5. The rigorous and objective justification of any decision taken.

In the exercise of these functions, the Compliance Supervisory Body may be assisted by a third party independent of the FMOP.

## 5. ACCEPTANCE AND COMPLIANCE

This Code of Conduct is disseminated to all the Subject Persons.

All the Subject Persons are obliged to comply with the Code of Conduct from the time they join the FMOP Group and during their professional performance for the FMOP, and their acceptance of and commitment to the values, principles and rules of conduct contained in the Code of Conduct in the performance of their professional duties must be recorded in writing.

Failure to comply with the Code of Conduct compromises the reputation and corporate image of the FMOP, and therefore all the Subject Persons are obliged to report to the Compliance Supervisory Body any conduct that contravenes or may contravene the Code of Conduct, using

the Ethics Channel referred to in the Appendix.

Non-compliance with this Code of Conduct, as well as with the provisions of the Crime Prevention and Detection Model, may result in the application of the disciplinary system, which may lead to the termination of the employment relationship or other sanctions provided for in the legislation in force or in the corresponding collective agreements, without prejudice to any administrative or criminal sanctions that may arise.

## **6. VALIDITY**

This Code of Conduct has been approved by the FMOP's Board of Trustees and has been incorporated into the FMOP's internal rules and regulations. It shall remain in force until its cancellation or modification is approved.

Any modification to this Code of Conduct must be approved by the FMOP's Board of Trustees.

The Compliance Supervisory Body will be responsible for submitting proposals for amendments to the Board of Trustees in accordance with the suggestions and amendments proposed by the Subject Persons, any future commitments that the FMOP may make in the course of its business, any changes that may occur in the FMOP's environment, and any legislative changes that may affect the content of the Code.

## Appendix. – Ethics Channel

### What is it?

The FMOP has **made an Ethics Channel available to the Subject Persons as a means through which they may communicate any type of illegal** behaviour or breach of the Code of Conduct to the Compliance Supervisory Body.

### Which conducts may be reported?

All irregularities or acts contrary to the law or the rules contained within the Code of Conduct or the Crime Prevention and Detection Model may and must be reported.

In addition, there may and must be reported all suspicions regarding:

1. The incorrect application of the principles contained in the Code of Conduct or in the Crime Prevention and Detection Model of the FMOP or, in general, all behaviours that may imply a violation of the applicable legislation.
2. Breaches of the Code of Conduct, internal regulations of the FMOP or applicable legislation that could involve criminal actions.

### By what means can I file a complaint?

Any Subject Person who becomes aware of an irregularity must report it through the channels provided by the FMOP:

- By email: [buzonetico@themopfoundation.org](mailto:buzonetico@themopfoundation.org).
- By ordinary mail to the following postal address with acknowledgment of receipt: Ethics Channel Fundación MOP – The MOP Foundation, Cantón Grande nº 4, 15003 – La Coruña, Spain.

Complaints made may be anonymous.

In addition, the FMOP has made this Channel available to third parties with a legitimate interest, so that in the event of detecting a possible breach or criminal activity they can report it.

### Who manages it?

Complaints sent through this channel are managed by the Compliance Supervisory Body, which is responsible for analysing the facts reported, processing the communications received, and handling

and resolving the files initiated as a result of the complaints, with absolute independence and confidentiality of all the bodies responsible for managing the FMOP, except the Board of Trustees.

All this, ensuring maximum confidentiality regarding the identity of the person who reported, without prejudice to legal obligations and the protection of the rights corresponding to companies and persons accused unjustly or in bad faith. This Ethics Channel may not be used under illegitimate, personal or contrary to good faith grounds.

In the exercise of this function, the Compliance Supervisory Body shall respect the principles set forth in the Code of Conduct with respect to ensuring the confidentiality of the identity and the absence of retaliation or negative measures against the person reporting in good faith. The rights to privacy, defence and presumption of innocence of the person accused will also be respected.

The reception and treatment of the complaints presented are regulated in the Ethics Channel Regulation.