

ikerlan

MEMBER OF BASQUE RESEARCH  
& TECHNOLOGY ALLIANCE



**Where  
technology  
is an attitude.**

**CODE OF CONDUCT**

Arrasate-Mondragon (Gipuzkoa), 20 March 2024

## Version log

| Version | Date       | Revision  |
|---------|------------|---|
| 1       | 30/03/2023 | Governing Board proposal  |
| 2       | 20/03/2024 | Amendment and approval by the Governing Board. Alignment with Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption. |
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## 1. INTRODUCTION

- 1.- IKERLAN aims to ensure that its conduct, and that of the people who form a part of it, complies with the legislation in force, as well as with the Values and Ethical Principles established in this Code of Conduct.
- 2.- This Code of Conduct is part of the IKERLAN Compliance and is intended:
  - a) To establish IKERLAN's Ethical Values and Principles, as well as the guidelines or rules of conduct that serve as a basis for the actions of the people within their professional activity in IKERLAN and in their relations with the rest of the IKERLAN People, as well as with Suppliers, Stakeholders, Business Partners, Customers, Public Administrations and society in general.
  - b) To prevent the perpetration of criminal behaviour and any unlawful behaviour by the People in the performance of their professional activity, providing a common action model to achieve appropriate ethical behaviour.
- 3.- The Code of Conduct also aims to consolidate the corporate culture that already exists in IKERLAN.
- 4.- IKERLAN categorically condemns any criminal offence and any behaviour contrary to this Code of Conduct. The real and effective application of the Values and Ethical Principles set out in this Code of Conduct will be ensured, and breaches will be handled by the Compliance Committee through the Internal Information System.

## 2. SCOPE OF APPLICATION AND DUTY TO COMPLY.

- 1.- The Ethical Values and Principles and the Rules of Conduct contained in the Code of Conduct, and in the Compliance as a whole, must be complied with by all the people who make up IKERLAN.
- 2.- The people who make up IKERLAN have an obligation to be aware of and comply with the contents of this Code of Conduct.
- 3.- The Code of Conduct will be extended, as far as possible, to IKERLAN's Suppliers, Stakeholders, Business Partners and Customers.
- 4.- The Code of Conduct will be applied, as far as possible, to the activities carried out by IKERLAN in any geographical area, both locally and internationally.
- 5.- The Code of Conduct is made known to all the people that make up IKERLAN through the Induction Plan. This Plan states that it is mandatory to read and comply with the Code of Conduct.

## 3. GENERAL RULES OF CONDUCT

### 3.1 Professional conduct with integrity

- 1.- The conduct of the IKERLAN People shall be based on professionalism and integrity.
  - a) Professionalism means acting diligently, responsibly, prudently and efficiently.
  - b) Integrity is acting with loyalty, honesty and good faith, with respect for oneself and for others in the exercise of one's professional activity, in accordance with the trust placed in the Person.
- 2.- People shall apply the Values and Ethical Principles set out in this Code of Conduct to themselves and to others, and shall not exercise their professional activity for purposes other than those for which they have been entrusted.

### 3.2 Respect for legality, as well as the internal rules and contracts that are binding on IKERLAN

- 1.- All the People will carry out their professional activities in compliance with current legislation, as well as with the internal rules and contracts that bind IKERLAN, in all the territories where operates.
- 2.- People must comply with this Code of Conduct, as well as with the controls that make up the IKERLAN Compliance Programme.
- 3.- The People must respect the obligations and commitments undertaken by IKERLAN in its contractual relations with third parties, as well as the uses and good practices of the countries in which they carry out their professional activity.
- 4.- Ignorance of the legislation, the Code of Conduct, the Controls or the contracts that bind IKERLAN, as well as the argument that it is a generalised breach within IKERLAN, will not justify non-compliance.
- 5.- No Person must carry out or comply with instructions or orders contrary to the law, the Code of Conduct, the Controls or the contracts that bind IKERLAN that may be given in the performance of the professional activity, even when the instruction or order has been received from a person of higher rank.
- 6.- Those People who manage or lead teams of people must:
  - a) Be knowledgeable about legislation, the Code of Conduct, Controls and the contracts that affect their respective areas of activity.
  - b) Be a role model for IKERLAN conduct.

- c) Oversee and ensure that the people who report to them receive adequate information and training to enable them to understand and comply with the legislation, the Code of Conduct, the Controls and the contracts linked to IKERLAN that affect them in their duties.

### **3.3 Compliance with the UN Global Compact**

IKERLAN declares its commitment and association with Human Rights, as well as with labour, environmental and anti-corruption standards and, in particular, with the principles on which the United Nations Global Compact is based in order to promote Corporate Social Responsibility (CSR). To this end, IKERLAN adopts the Principles of the United Nations Global Compact as its own.

### **3.4 Promoting the image and reputation of IKERLAN**

- 1.- IKERLAN has a sound reputation as a result of its extensive experience and its reliable and loyal technical team, committed to the Ethical Values and Principles and the know-how that constitute IKERLAN's culture.
- 2.- The utmost care must be taken to preserve the image and reputation of IKERLAN in all professional activities. Similarly, respect for and the correct and appropriate use of the corporate image and reputation by Suppliers, Stakeholders, Business Partners and Customers will be safeguarded.

## **4. PEOPLE**

### **4.1 Equal opportunities and non-discrimination**

- 1.- IKERLAN fully assumes the principle of equal treatment, rejecting all types of discrimination and recognising the right to work on the basis of equal opportunities. Similarly, physical, sexual, psychological or verbal harassment or abuse, or any other form of degrading treatment, will not be tolerated at IKERLAN.
- 2.- In addition, IKERLAN provides the same opportunities in terms of access to work and professional promotion, ensuring at all times the absence of situations of discrimination on the grounds of sex, race, sexual orientation, age, disability, illness, religion or any other circumstance that could be a source of discrimination.
- 3.- Accordingly, all People shall promote, at every professional level, relationships based on mutual respect, integrity, cordiality, trust, collaboration and teamwork, fostering a respectful working environment, in order to achieve a positive work atmosphere.

4.- Company Personnel involved in recruitment, selection and/or professional promotion processes shall be guided by objectivity in their actions and decisions, with the aim of identifying those people best suited to the profile and needs of the post to be filled, promoting equal opportunities.

#### **4.2 Prohibition of trafficking in human beings and protection of foreign nationals**

1.- IKERLAN ensures the protection of foreign nationals through compliance with the applicable regulations regarding foreigners.

2.- The people who make up IKERLAN will not collaborate in the entry, residence or transit of a person who is not a national of a State of the European Union in a way that violates the applicable legislation on the entry or transit of foreigners.

### **5. HEALTH AND SAFETY AT WORK**

1.- The achievement of a comfortable and safe working environment for people is one of IKERLAN's priority objectives for the permanent improvement of working conditions. IKERLAN carries out the appropriate actions in terms of occupational risks with an approach based on prevention and continuous improvement. IKERLAN has implemented an occupational risk prevention system for this purpose, with sufficient and necessary resources.

2.- IKERLAN provides its People with safe, clean and healthy workplaces and work processes.

3.- People are provided with the necessary means to carry out their professional activity with the appropriate safety, ergonomic and hygienic measures, so as not to endanger the life, health or physical integrity of the People.

4.- People will at all times respect the preventive measures applicable to health and safety at work, using the resources provided by IKERLAN and ensuring that the members of their teams carry out their activities under safe conditions.

### **6. INFORMATION MANAGEMENT**

#### **6.1 Protection of privacy. Use of personal data**

1.- IKERLAN respects People's right to privacy, in all its manifestations, as well as people's personal communications via the Internet and other media. In particular, privacy and personal data rights shall be respected.

2.- Consequently, IKERLAN undertakes to protect all information related to its People and other affected third parties, and not to disclose personal data except with the consent of

the interested parties and in cases of legal obligation or in compliance with judicial or administrative rulings. Under no circumstances may personal data be processed for purposes other than those provided for by law or contract.

## **6.2 Treatment and protection of Confidential Information.**

- 1.- Information of a non-public nature held by IKERLAN, whether in computer or any other format, shall be considered, in general, as Confidential Information.
- 2.- Individuals will use the Confidential Information with the utmost caution and will use sufficient means to protect it, without its content being disclosed to third parties, unless express authorisation is given by the Person or the IKERLAN body that is competent in each case or there is a legal or judicial order.
- 3.- To this end, all the internal rules on the use of information and confidentiality that exist in IKERLAN must be known and complied with during the execution of the projects.
- 4.- The gathering of information from third parties will be conducted in a lawful manner. People shall reject information obtained inappropriately or in breach of the confidentiality under which the information is legitimately held by its rightful owners.
- 5.- When the Confidential Information belongs to third parties outside IKERLAN, the People must comply with the confidentiality agreements that, where applicable, IKERLAN has signed with such third parties.
- 6.- In the event of termination of the employment relationship with IKERLAN, the duty of confidentiality of the People shall be maintained and they shall return the documents and storage media or devices, as well as the information stored in their computer terminal related to the Confidential Information.

## **6.3 Intellectual and industrial property rights**

- 1.- IKERLAN's People must respect the Intellectual & Industrial Property rights and business secrets of the company in relation to the projects, processes, technology, *know how* and, in general, of any content created or developed within the organisation.
- 2.- The exploitation rights of the Intellectual Property, Industrial Property and business secrets generated by the People during the performance of their professional activity in IKERLAN will be owned by IKERLAN.
- 3.- Intellectual and industrial property rights, as well as business secrets held by third parties outside IKERLAN, shall also be respected. Accordingly, all the People must endeavour to protect information subject to intellectual property rights, industrial property rights and trade secrets, obtaining, in each case, the licences or authorisations of the legitimate holders of such rights, also in relation to the use of trademarks, logos and other distinctive symbols of third parties.

4.- No third-party logos or trademarks may be used in offers or presentations without express prior consent. IKERLAN logos or trademarks may not be used for any personal purpose or for any purpose outside the interests, knowledge and wishes of IKERLAN.

#### **6.4 Protection of IT security and prohibition of the downloading of illegal content**

1.- IKERLAN is committed to the protection of computer security and prohibits the use of unauthorised *software* or the downloading, installation or use on IKERLAN's computer equipment of malicious *software*, or any other type of software or computer applications that are not under official license or carry the risk of introducing any element that could be dangerous for the security of IKERLAN's computer systems or those of third parties.

2.- IKERLAN expressly prohibits the downloading of illegal content.

### **7. RELATIONS WITH THIRD PARTIES**

#### **7.1 Truthfulness and accuracy concerning IKERLAN's assets and liabilities**

1.- IKERLAN's financial information will faithfully reflect its financial reality, in accordance with generally accepted accounting principles and the applicable international financial reporting standards.

2.- No Person shall conceal or distort the information in IKERLAN's accounting records and reports, which shall be complete, true and accurate.

3.- IKERLAN is committed to transmitting reliable information to the markets and to society in general, which allows a true and fair image of IKERLAN to be formed.

4.- Any action or omission which causes undue prejudice or privilege to creditors or any act of disposal of assets giving rise to obligations which delays, hinders or prevents the effectiveness of any judicial, extrajudicial or administrative seizure or proceedings is expressly prohibited.

#### **7.2 Free competition, market and consumer protection**

1.- IKERLAN undertakes not to undermine free competition. IKERLAN will comply with antitrust regulations, avoiding any conduct that constitutes or could constitute collusion, abuse or restriction of competition or alteration of prices.

2.- No unfair actions or misleading or denigrating advertising of IKERLAN's activity or that of its competitors or third parties shall be carried out.

#### **7.3 Cooperation and transparency with Public Administrations**

1.- Relations with authorities, regulatory bodies and public administrations shall be based on the principles of cooperation and transparency.

2.- IKERLAN will comply with its duties regarding the various Public Administrations, in particular, those related to the Tax and Social Security Authorities, ensuring the legality of all the labour relations that it enters into, as well as those regarding which subsidies are received or for which IKERLAN is the successful tenderer for public contracts.

3.- Conduct aimed at avoiding tax obligations or obtaining benefits to the detriment of the Treasury, Social Security or equivalent bodies is expressly prohibited.

#### **7.4 Relations with third parties**

1.- IKERLAN will always exercise prudence and diligence in its contracting decisions and activities, always ensuring its financial sustainability, expressly prohibiting any practice that could entail a risk of insolvency for the Company or for third parties with whom it maintains business relations.

2.- IKERLAN uses criteria based on sustainability and social responsibility in its supplier selection processes, promoting the application of socially responsible practices throughout the organisation's supply chain. All People must apply criteria of quality, opportunity, cost and sustainability in the processes for selecting Suppliers, Stakeholders, Business Partners and Customers, always protecting the interests of IKERLAN.

3.- Suppliers, Stakeholders, Business Partners and Customers shall be encouraged to be aware of and, to the extent possible, to comply with this Code of Conduct in order to better apply the Values and Ethical Principles contained herein.

## **8. ANTI-CORRUPTION POLICY**

### **8.1 Preventing private and public corruption**

1.- IKERLAN is against corruption in all its forms and against unlawfully influencing the will of people outside of IKERLAN in order to obtain any benefit or advantage. Acts of corruption, bribery or extortion are expressly prohibited, including the offer or promise, directly or indirectly, of any kind of illicit advantage, including influence peddling.

2.- Consequently, in their relations with Suppliers, Stakeholders, Business Partners, Customers as well as with Public Administrations, both national and from third countries, People must behave in such a way that they do not induce a private individual, authority or public official to infringe their duties of impartiality or any legal precepts. The prohibitions set out in this paragraph also extend to people closely linked by family ties or friendship to the individual, authority or public official concerned.

3.- IKERLAN will abstain from making any donation, contribution, even in the form of a loan or advance, that implies the illegal financing of political parties.

- 4.- Gifts or tokens are intended to promote the image of the IKERLAN brand. No gifts, favours or compensation, in cash or in kind, of any nature whatsoever, may be given or accepted, directly or indirectly, in order to unlawfully influence IKERLAN's relationships.
- 5.- The giving and acceptance of gifts and tokens shall be permitted when they are of limited or symbolic financial value and are in the form of courtesy or customary business hospitality.
- 6.- If gifts offered or received do not comply with the requirements contained in this section, they shall be refused or returned.
- 7.- In certain circumstances and cultures, refusing a gift offered in good faith can show insensitivity or even damage a business relationship. In such circumstances the gift will be accepted on behalf of IKERLAN, the person receiving the gift will immediately inform their line manager and the Compliance Committee, and will hand over the gift to the People Management Team, who, after issuing the corresponding receipt and including it in the IKERLAN gift inventory, will allocate it to social welfare purposes.

## **8.2 Preventing money laundering and the financing of terrorism**

- 1.- IKERLAN will at all times comply with the applicable national and international laws on money laundering and the financing of terrorism, cooperating fully with the authorities responsible for combatting money laundering or the financing of any illicit activities.
- 2.- Customer identification measures, the internal information and control established for this purpose shall be applied and maximum cooperation shall be provided to the competent authorities.

## **8.3 Import and export. Prohibition of smuggling**

- 1.- The duties imposed by the applicable legislation, as well as by IKERLAN's internal regulations and the external regulations imposed by other operators, shall be complied with in all import and export activities.
- 2.- Accordingly, any activities that may be related to smuggling are expressly prohibited. The Compliance Committee must be consulted if there is any doubt as to whether a prohibited activity is taking place.

## **8.4 Conflicts of Interest**

- 1.- IKERLAN personnel must avoid any situation involving a Conflict of Interest.
- 2.- A Conflict of Interest will be considered to exist in those situations in which external business, financial, family, political or personal interests could interfere with the judgement of IKERLAN members when carrying out their tasks in the organisation.

3.- People related to the Person shall include the Person's spouse or person in a similar relationship; the ascendants, descendants and brothers or sisters of the Person or of the Person's spouse (or person in a similar relationship); as well as companies or enterprises in which the Person or persons related to the Person are in a position of control or hold a position of administration or office, or, directly or indirectly, have a significant influence on the financial and operating decisions of such companies or enterprises.

4.- The Person who is faced with a Conflict of Interest shall, as soon as possible, inform the person in direct command of the Conflict of Interest in which he or she is involved. In the event of doubt as to whether a conflict of interest exists, it shall be referred to the Compliance Committee for interpretation. Furthermore, the Person affected by the Conflict of Interest shall refrain from intervening in or influencing the taking of decisions affected by the Conflict of Interest, from participating in meetings where such decisions are raised and from accessing information affecting such Conflict of Interest.

## 9. THE ENVIRONMENT

1.- IKERLAN advocates a sustainable development model that makes its activity compatible with protecting the environment, complying with the established legislation and with a preventive and continuous improvement approach, making the necessary resources and training available to the people.

2.- The People are actively and responsibly committed to the conservation of the environment, being aware of all the activities, products and services in which IKERLAN can influence and cause an impact on the environment.

3.- To this end, IKERLAN's People will respect the legal requirements, and must comply with IKERLAN's instructions, specifications and procedures to reduce the environmental impact of their Activity. The people at IKERLAN follow the guidelines set by internal and external regulations, pay special attention to the sensitive natural environment and strictly follow the protocols established for the management of waste and potentially hazardous materials.

4.- The actions carried out by IKERLAN relating to urban development, construction and building works will be carried out with the utmost respect for the planning and administrative legislation applicable in each case.

5.- The People shall strive to minimise the environmental impact resulting from the use of the premises, assets and resources placed at their disposal by IKERLAN.

6.- Particular care must be taken in the handling, possession and transport of explosives, flammable or corrosive, toxic or asphyxiating substances, or any other materials, apparatus or devices which may endanger human health or the environment.

## 10. PROTECTION AND USE OF RESOURCES

- 1.- IKERLAN places the assets and resources necessary for the performance of their professional activity at the disposal of the People, including the means of communication, which include telematic means, computer systems and equipment, technological resources, the installations and financial resources of IKERLAN.
- 2.- The People must protect and preserve the assets and resources of IKERLAN from any loss, damage, theft or improper use that could be detrimental to the interests of IKERLAN.
- 3.- The People shall make responsible use of these IKERLAN assets and resources, such use being in accordance with the guidelines established by IKERLAN, so that they can carry out their professional activity efficiently, making the most of their time, as well as the assets and resources that IKERLAN places at their disposal.

## 11. APPLYING THE CODE. COMMUNICATIONS AND MONITORING

### 11.1 Entry into force

- 1.- This Code of Conduct has been in force since its approval by the Governing Board of IKERLAN, S.COOP., that is to say, since 31 March 2023, and will remain in force unless there is an express agreement to repeal, revise, update or bring into force a new one to replace it.
- 2.- Any breach of the Code of Conduct must be reported to the Compliance Committee via the Internal Information System, which is the body responsible for ensuring compliance with this Code of Conduct and its correct application.

### 11.2 Interpreting the Code of Conduct

- 1.- In the event of any discrepancy between this Code of Conduct and any of the controls included in the Compliance, the Code of Conduct shall prevail. Furthermore, the interpretation of the Controls shall be in accordance with the spirit and purpose of this Code of Conduct.
- 2.- The Compliance Committee is responsible for interpreting the content of the Code of Conduct. Its interpretation criteria are binding on all its recipients.
- 3.- Any doubts about the interpretation of the Code of Conduct will be resolved by the Compliance Committee, via communication with the Internal Information System.

### 11.3 Compliance Committee

- 1.- The Compliance Committee is the body in charge of ensuring that the people who comprise IKERLAN comply with the provisions of the Code of Conduct.

2.- The Compliance Committee has competence in all matters pertaining to the Compliance Function. The composition, operation, functions and other aspects relating to the Compliance Committee are regulated in the Compliance Committee regulations.

3.- The Compliance Committee prepares and proposes the set of Controls that make up the IKERLAN Compliance, which are mandatory for all People.

#### **11.4 Non-compliance and reporting to the Internal Information System**

1.- Non-compliance with this Code of Conduct may incur employment or corporate penalties, without prejudice to any administrative or criminal penalties that may also result from non-compliance, where applicable.

2.- Any Person who becomes aware of a Breach of this Code of Conduct, including serious or very serious administrative or criminal offences, as well as EU Breaches, should report it immediately using the Internal Reporting System. Failure to report a Breach that comes to your attention will be considered a violation of this Code of Conduct.

3.- The concealment of a fact or incident regarding the violation of the Code of Conduct or the Controls that govern it will not be understood as an action in the interests of IKERLAN.

4.- The Communications will be managed and processed by the natural person appointed as the operational manager of Communications management and processing (**Internal Information System Manager - RSII**), who is also a member and Coordinator of the IKERLAN Compliance Committee. The Compliance Committee is the Body Responsible for the Internal Information System (**ORSII**), delegating the management and processing of the Internal Information System's investigation cases to the RSII.

5.- Communication with the Internal Information System may be made through IKERLAN's web page (<https://ikerlan.es/sistema-interno-información>).

6.- If the Reporting Person so wishes, they may request an appointment for a face-to-face meeting with the RSII, where they may personally present the facts and submit, where appropriate, any documents or other evidence.

7.- The Reporting Person will be informed of the progress concerning the Communication they made to the Internal Information System under the terms set out in the Communication Management Procedure.

#### **11.5 Confidentiality of communications and prohibition of retaliation**

1.- IKERLAN guarantees the confidentiality of the existence and content of communications submitted to the Internal Information System. In addition, the Internal Information System ensures that the Communication can be made anonymously.

2.- All Internal Information System Communications will be handled in compliance with the requirements of Law 2/2023 of 20 February, on the Protection of the Informant, as well as the regulations on the protection of personal data.

3.- It is forbidden to take any action that constitutes a reprisal or any type of negative consequence for having made a Communication. Retaliation against the person who has made such a Communication will be considered a breach of this Code of Conduct.

4.- The prohibition of retaliation provided for in the previous paragraph shall not prevent the adoption of disciplinary measures, where appropriate, when the internal investigation determines that the Communication is false and has been made in bad faith.

### **11.6 Handling of Communications**

1.- A record shall be kept of all Communications received through the Internal Information System.

2.- Upon receipt of a Communication, the appropriate Internal Information System Procedure will be initiated in accordance with the milestones and requirements set out in IKERLAN's Communication Management Procedure, including the guarantee of confidentiality, the rights of the Reporting Person and the Affected Person, the sending of the acknowledgement of receipt to the Reporting Person, the admission or rejection of the Communication and, in the event of admission, the issuing of the Final Report by the Compliance Committee. In addition, the presumption of innocence and the right to honour of the persons concerned must be respected.

3.- In the internal investigation carried out, all the information and documentation it deems appropriate from any IKERLAN department or business may be gathered confidentially.

4.- If the Communication affects the RSII or any other member of the Compliance Committee, such person may not participate in the handling of the Communication and the provisions of the Communication Management Procedure shall apply.

5.- In the event that the Communication is accepted, the relevant procedure will be concluded with a Final Report by the Compliance Committee, which will be forwarded to the appropriate IKERLAN body. Where appropriate, the Final Report will establish the appropriate disciplinary measures in accordance with the relevant employment legislation and, in particular, the Workers' Statute and the applicable collective bargaining agreements and/or the Internal Regulations and any other social and employment rules applicable to the people who form part of IKERLAN, all of the above without prejudice to the administrative or criminal sanctions which may also result, where applicable, from the same.