

# Code of Conduct for Providers

2024



# Index

	<b>Page</b>
<b>1. Purpose and Scope</b>	<b>3</b>
<b>2. Principles of the Code of Conduct</b>	<b>3</b>
2.1 Compliance and Applicable Regulations	3
2.2 Environment	3
2.3 Human and Labour Rights	3
2.4 Ethics and Integrity	4
2.5 Diversity and Inclusion	4
2.6 Responsible Business Practices	4
2.7 Health and Safety	4
2.8 Confidentiality, Security and Privacy	4
2.9 Intellectual Property	4
2.10 Monitoring and Reporting of Violations	4
<b>Annex I. Code of Conduct for Providers Acceptance Form</b>	<b>5</b>

# 1. Purpose and Scope

This Code of Conduct for Providers (the “**Code of Conduct**”) aims to establish the principles and minimum standards of conduct to be observed and respected by all providers, contractors and consultants, as well as its

employees (the “**Provider**” or the “**Providers**”) who provide services to the companies of the Grant Thornton Group in Spain (“**Grant Thornton**”).

## 2. Principles of the Code of Conduct

### 2.1 Compliance and Applicable Regulations

The standards contained in this Code of Conduct do not replace but extend the provisions of any existing agreement or contract between the Provider and Grant Thornton. In this regard, the Provider is expected to make every effort to comply with best practices, as well as with the applicable sectoral and international regulations, with a particular focus on not engaging in conducts that may fall within the scope of criminal law.

### 2.2 Environment

The Provider undertakes to protect the environment and to comply with the regulations and legislation in force on environmental sustainability, as well as seeking to improve energy efficiency by making responsible use of electricity and/or other energy and reducing consumption of natural resources, such as water and fuel. In addition, the Provider is expected to take all necessary measures to minimise emissions of greenhouse gases and hazardous pollutants, where appropriate, and to eliminate or reduce the levels of waste generated.

### 2.3 Human and Labour Rights

The Provider shall treat all its employees with the utmost respect and dignity, and shall not tolerate situations of discrimination, harassment, abuse or threats.

Similarly, the Provider undertakes to provide its employees with a healthy and safe working environment, promoting equal opportunities for all. The Provider shall not participate in, support or use human trafficking, slavery or forced, involuntary or child labour.



The Provider is obliged to comply with all relevant regulations governing the working conditions of its employees, covering, inter alia, laws, regulations and standards related to statutory minimum wages and maximum working hours.

The Provider shall respect the employee's right to join or form a trade union without suffering any form of discrimination or intimidation.

## 2.4 Ethics and Integrity

The Provider shall not be involved in any process related to any form of corruption, extortion, bribery, conflict of interest and misappropriation of funds that may result in illegal action, nor shall it carry out any activities that may involve Grant Thornton, directly or indirectly, in money laundering or terrorist financing activities.

## 2.5 Diversity and Inclusion

The Provider shall make every effort to promote the diversity and inclusion of employees, regardless of their ethnic origin, gender, sexual orientation, age, religion, disability or any other characteristic, who shall be treated with respect, dignity and equity. The Provider shall also prohibit any form of discrimination, harassment or intimidation in the working environment for any of the reasons described above.

Grant Thornton encourages the Provider to develop diversity and inclusion trainings for all employees, with the aim of raising awareness and promoting understanding of diversity and inclusion in the working environment.

## 2.6 Responsible Business Practices

In the event that the Provider may subcontract certain activities to support performance of the services to be provided to Grant Thornton, the Provider shall supervise the subcontractor to ensure compliance with the contractual obligations of both the Provider and those specified in this Code of Conduct.

## 2.7 Health and Safety

The Provider shall comply with the health and safety laws and regulations in force, ensuring a safe and healthy working environment for its employees.

The Provider is also able to deal with emergency situations and has evacuation regulations for employees, with evacuation protocols, complete first aid supplies, specialised fire detection and firefighting equipment, as well as adequate emergency exits.

## 2.8 Confidentiality, Security and Privacy

The Provider shall comply with all applicable data protection laws, particularly in cases where Grant Thornton, in the context of its business relationship with the Provider, may share any personal data therewith.

The Provider shall respect business secrecy as well as any other confidential information of Grant Thornton to which it may have access for the provision of its services and shall not use such information for its own or third parties' interests but strictly for the purpose for which it was provided, and shall take the necessary measures to properly protect, collect and handle confidential and personal information and, if necessary, accept the Information Security Policy for Grant Thornton Providers and comply with any requirements imposed thereon depending on the service provided.

The Provider shall immediately inform Grant Thornton in the event of incidents involving unauthorised access, disclosure or loss of such confidential information, including but not limited to theft, damage, destruction, attempted cyberattack, etc.

## 2.9 Intellectual Property

The Provider undertakes to comply with and respect the intellectual property rights of third parties.

## 2.10 Monitoring and Reporting of Violations

The Provider undertakes to inform Grant Thornton of any suspected violation of this Code of Conduct, who reserves the right to monitor and require the Provider to take the necessary preventive or corrective measures and any appropriate legal action.

The Provider has the possibility to disclose to Grant Thornton, on a confidential basis, any violation of this Code of Conduct through the Ethical Channel of Grant Thornton's website.



# Annex I.

# Code of Conduct for Providers Acceptance Form

Mr/Ms \_\_\_\_\_, with Nacional Identity Document D.N.I./Passport/Residence card number \_\_\_\_\_ as representative of the company \_\_\_\_\_ with Tax Identification Number N.I.F. number \_\_\_\_\_ and its registered office at \_\_\_\_\_, I hereby certify:

1. That I have read and know the Code of Conduct for Grant Thornton Providers in Spain (the **“Code of Conduct”**).
2. That I understand and accept the obligations, recommendations and guidelines set out in the Code of Conduct and agree to adhere to the best practices therein.

I hereby certify that I have sufficient authority to accept, and therefore I ACCEPT on behalf of the signatory company, the commitment to comply with the principles set out in the Code of Conduct.

In \_\_\_\_\_, on \_\_\_\_\_

**Mr/Ms**

Signature of the Representative



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