



# CODE OF CONDUCT

20 of April 2023



<b>Introduction</b>	<b>3</b>
What do we hope for with this Code of Conduct?	4
Objective and Scope of the Code of Conduct	5
<b>Purpose, Mission, Vision and Values</b>	<b>6</b>
<b>Our commitments</b>	<b>9</b>
Respect for the law	10
Responsible leadership	11
Protecting rights	11
Commitment to environmental protection, sustainability, and energy efficiency	12
Conflicts of interest	13
<b>Relationship with the market and the Public Administration</b>	<b>14</b>
Anti-fraud, anti-corruption, anti-bribery and anti-money laundering	15
Anti-bribery Policy	15
Antitrust and unfair competition	16
Relationship with suppliers and collaborators	17
<b>Protection of information</b>	<b>18</b>
Diligent information management	19
Image, corporate reputation and advertising	20
Confidential information	21
How to protect confidential information?	22
Privileged information	23
Information on the website and social networks	23
Intellectual and industrial property	24
Use of equipment and other assets	25
<b>Financial and tax integrity</b>	<b>26</b>
Financial integrity	27
Tax Integrity	28
<b>Sustainability</b>	<b>29</b>
Sustainability	30
Creating, promoting and retaining talent	30
Equal opportunities and fair treatment	31
Health and Safety at work	32
<b>Criminal Risk Management System</b>	<b>33</b>
Criminal Risk Management System	34
Compliance Responsible	34
Compliance with the Code of Conduct	35
Whistleblower Channel	36
Sanctions regime	36
<b>Approval, validity and revision of the Code of Conduct</b>	<b>37</b>
Approval and validity	38
Review	38





# Introduction





## What we hope for with this Code of Conduct?



We hope that people who come to know it and subscribe to it maintain a high level of compliance and ethics in their professional work and with ALDEBARÁN, in accordance with current regulations and the policies that apply to them in each activity and at every moment.

Ignorance of the law does not grant discharge from complying with it. The same applies to the rules that apply to carrying out your work in and with ALDEBARÁN.

Before making a business decision, ask yourself the following questions:

- 1 Is my decision in line with the Values and the Code of Conduct of ALDEBARÁN?
- 2 Is it lawful? Remember that you must seek advice in case of doubt to the Compliance Responsible.
- 3 Would I share my decision proudly?




If you are not sure, do not make the decision until you have received help or advice.


- ✓ Read, understand and comply with this Code of Conduct as well as the rules and policies of ALDEBARÁN, the law and other regulations that are applicable to the performance of your work at ALDEBARÁN or as a supplier to ALDEBARÁN.
- ✓ You will always be able to consult the online version of this Code of Conduct, and you will have Access to the specific rules and policies that are applicable to you in the updated version.
- ✓ Request professional guidance if you have any queries concerning the best business practices, on how to comply with regulations, or how to act in the face of a specific situation. You may send an e-mail in such case to the Compliance Responsible at [compliance@aldebaransistemas.com](mailto:compliance@aldebaransistemas.com)
- ✓ Please do not hesitate to report any possible violation of this Code of Conduct, or any other illicit or illegal conduct through the Whistleblower Channel. Communications of violations, concerns or questions you raise will be treated with absolute confidentiality, impartiality and agility.
- ✓ Communication, sensitisation, and awareness raising are fundamental in optimising compliance in the organisation. For that reason, we ask you not to miss the training sessions that you are asked to attend regarding compliance, prevention, and minimising risks in ALDEBARÁN.


## Objective and scope of the Code of Conduct


This Code of Conduct is an extension of our values, because it reflects our commitment and responsibility to ethics, compliance with the law, and good business practices.


 This Code of Conduct applies to all members of ALDEBARÁN.

 No person, regardless of her/his level or position, is authorised to ask an employee of ALDEBARÁN to breach the provisions of this Code. Likewise, no employee can justify improper or unlawful conduct by relying on an order from a superior.

 ALDEBARÁN shall encourage the application of the provisions herein to the extent that they are applicable, by its business partners, suppliers, service providers, customers, and other third parties with which it has relationships in carrying out its activities.

 The Code of Conduct helps us to make correct decisions, although it is not designed to ensure compliance with all situations that may arise in relation to any person or entity that has a relationship with ALDEBARÁN.

 This Code of Conduct is a guiding reference framework that does not replace the specific rules, procedures, and instructions of the Company.

 Our commitment is to establish respectful, ethical relationships that comply with legal requirements.



## Purpose, Mission, Vision and Values





## Purpose



The purpose is to answer the question: **Why** do we do it?

**"Products designed according to customer needs".**



## Mission



The Mission answer the question: **What** do we do at ALDEBARÁN?

**"To offer product development services (I&D); assembling and packaging; analysis as an external laboratory; logistics and warehousing capacity of large volumes available to the customer."**

The fulfilment of our Purpose and Mission is achieved by facilitating the customer:

- The reduction of stock in their facilities, as well as facilitating the planning of the exact quantities required for each production, without wastage or production leftovers;
- The reduction of warehouse costs, as the client uses ALDEBARÁN's warehouse as an exclusive supply centre for the client;
- The high specialization of the personnel;
- The reduction of production costs as the customer receives the material ready for use;
- The reduction of waste, as the customer only manages the empty containers but not the waste form its production.



## Vision



The vision expresses the path we want to follow and where we are heading.

**"To be a solid and sustainable service of transformation and wholesale trade of chemical products for the pyrotechnic industry and other uses, always from the point of view of offering quality, safety and customer satisfaction".**

# Values

## What do we call “values”?

ALDEBARÁN’s values govern our day-to-day actions and must always be present to guide our behaviour.

Our standards of conduct help us to live in line with our values, which includes our commitment to ethical and lawful behaviour that is above reproach.

Our values must be present in the exercise of our activity in all our relationships.

### Quality

We use secure and audited methodologies



### Security

Our methodologies and processes have advanced prevention and safety measures in compliance with regulations.



### Innovation

In-house laboratory with the latest technology for independent raw material control



### Customer satisfaction

We value and promote the satisfaction and loyalty of our customers.



### Efficiency

Implies achieving and objective by making the best possible use of available resources.



### Commitment

Implies complying with the established rules and the agreements reached.







 Our commitments





## Respect for the Law

In addition to complying with the current legislation, all members of ALDEBARÁN must also comply with the internal rules and procedures and well as those that may be applied in the future. Under no circumstances can this internal rule involve noncompliance with current legal provisions.

ALDEBARÁN acknowledges and respects the diversity of cultures, customs and business practices present in the international market. ALDEBARÁN demonstrates its firm commitment to complying with the legislation and regulations that apply to its activity in Spain, as well as those in the local market where ALDEBARÁN carries out its activities.

The compliance of decisions made by members of the Company with internal and external rules must be justifiable, probable and verifiable in case of review by competent third parties or by the Company itself.

ALDEBARÁN undertakes to put in place the necessary measures for its employees to know and understand the internal and external rules needed to carry out their responsibilities.

Through this Code of Conduct we wish to give concrete expression to the principle of due diligence, focusing on preventing, detecting, and eradication irregular, illicit, or unethical conduct, and taking account of the principle of criminal liability or legal persons that is set out in the Spanish legal system.

At ALDEBARÁN we market our services **responsible**, with the aim of increasing and maintaining our customer's trust.

Our commitment to **integrity** will always go together with the personal development of our teams as well as the **professional and equal treatment** of each one of them and their families.

## Responsible Leadership



## Protecting rights



At ALDEBARÁN, we take care over compliance with the rules of the countries in which we operate, as well as over **protecting the rights of customers, users and suppliers in the market**.

Our commitment to complying with human rights is based on respect for the UN Guiding Principles on Business and Human Rights, the UN universal Declaration on Human Rights; the UN International Covenant on Civil and Political Rights; the UN International Covenant on Economic, Social and Cultural Rights; the International Labour Organisation Declaration on Fundamental Principles and Rights at Work; and, inter alia, Spanish national regulations in matters of privacy and protection relating to personal data, information security, labour rights, freedom of expression, quality, environment, sustainability, energy efficiency, among others.



## Commitment to quality, environmental protection, sustainability and energy efficiency



Our quality objectives are oriented to efficiency in a solid relationship with our customers and suppliers.

We are in constant contact with our customers to know their level of satisfaction and meet their requirements without delay, improving the quality of our products. The information we collect helps us to understand where we need to improve in order to provide an adequate response to our customers' expectations.

At ALDEBARÁN we care for and maintain natural resources and are prudent in the use of material resources and facilities.

At ALDEBARÁN we continually check that all the raw materials we offer, all the processes and, of course, all the services we provide meet environmental requirements.

### **What we can improve in ALDEBARÁN related to environmental protection, we improve.**

At ALDEBARÁN we act responsibly with regard to all resources. In this respect::

- We plan and evacuate in the best way aimed at directing resources to achieve the objectives pursued, generating the least amount of waste and consuming as little energy as possible.
- We carry out a responsible Budget management.

In conclusion, at ALDEBARÁN we feel an obligation to use resources economically and sustainably and thus preserve the basis of life for future generations.

# Conflict of interest management



ALDEBARÁN does what is best for business interest, acting with integrity, transparency, and avoiding all type of conflict of interest.






All members of ALDEBARÁN must act in the interests of ALDEBARÁN, without involving personal interests and avoiding being immersed in situations or making decisions in which it could be understood that there is a conflict, direct or indirect, between their personal interest, or that of people close to them, and of ALDEBARÁN.

## How a conflict of interest can be recognised?

A conflict of interest arises when, for any reason, a reasonable person could wonder if their motivations are on the line between the ALDEBARÁN's interest and the personal ones, or when a decision taken by a person of ALDEBARÁN may involve a benefit to himself or to another person with whom he has an emotional, family or business relationship.

The existence of a conflict of interest may imply that corporate interests are influenced or compromised, especially when anyone involved in that type of situation has decision making powers.

### Some common situations involving conflict of interest can serve as examples:

-  The existence of family or sentimental relationships with other members, or with members of our suppliers or customers..
-  Giving or receiving gifts, hospitality or travels, beyond the courtesies allowed in the **Protocol on Courtesies and Gifts**.
-  Activities unrelated to one's specific function in ALDEBARÁN.
-  Agreements with suppliers or collaborators because of having recruited a relative.
- 

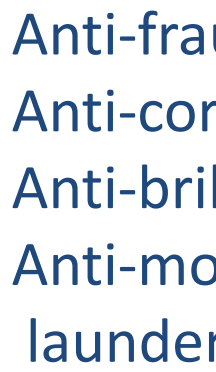
## How to act when faced with a potential conflict of interest?

Immediately notify the Compliance Responsible of any actual or potential conflict of interest before taking any action in this regard. The Compliance Responsible will determine the actual existence of a conflict of interest and, where appropriate, the necessary safeguards to preserve the interest of ALDEBARÁN.



## Relationship with the market and the Public Administration













## Anti-fraud, Anti-corruption Anti-bribery, Anti-money laundering

ALDEBARÁN prohibits corrupting any person holding a position in any Public Authority, as well as the payment of bribes or kickbacks of any kind.

ALDEBARÁN is committed to respecting the applicable anti-corruption and anti-money laundering laws of all countries in which it operates.

No employee or representative of ALDEBARÁN should suffer adverse consequences for refusing to pay a bribe or kickback, even if it means the loss of business for ALDEBARÁN.

## Anti-corruption Policy

-  In its relationship with third parties, including, where appropriate, with public administrations, ALDEBARÁN staff may not offer or accept gifts or courtesies that go beyond the purely symbolic or that could be interpreted as an attempt to unduly influence.
-  Gifts and courtesies must comply with the provisions of the **Protocol of courtesies and gifts** of ALDEBARÁN. Those gifts that exceed the symbolic nature will be notified to the Compliance Responsible who will record how to proceed in accordance with the aforementioned protocol.
-  It is not acceptable to give gifts, hospitality or advantages directly or through third parties to public representatives with the aim of exercising their influence in favour of ALDEBARÁN. IN this regard, it should be recalled that ALDEBARÁN reviews its accounting and internal control processes to ensure that they cannot conceal improper payments.
-  All transactions must be transparent.
-  Travel, meals and accommodation expenses must be appropriate and approved in advance; conforming to internal regulations on expense justification.
-  Any expenditure in ALDEBARÁN must be accurately contained in the records and accounting. No expenses shall ever be paid without proper justification.
-  Money laundering and any practice aimed at financing terrorism or illegal financing or political parties is prohibited.
-  Report any indications of violations or suspicions to the Compliance Responsible and, if in doubt, seek advice.

## Anti-trust and unfair competition



ALDEBARÁN carries out its activities in compliance with the laws against monopoly and unfair competition, aimed at promoting healthy competition and prohibiting activities that impede trade and restrict competition.

Violation of antitrust and competition laws may be subject to financial penalties, both for the company and for the persons involved.

All partners, staff and employees of ALDEBARÁN must pay particular attention to compliance with the principles governing free competition.

In this regard, they must refrain from any practice contrary to this principle such as:

- \* Agree prices with other competing companies;
- \* Disclose design, manufacturing, sales or marketing plans and strategies;
- \* Report the cost of goods and services or products, profits or margins;
- \* Report on the intention to submit bids in public tenders;
- \* Inform about agreements and contracts with suppliers or customers and,
- \* In general, any other practice that could imply an infringement of free competition.





# Relationship with suppliers and collaborators







In the processes of purchasing decisions, negotiation, signing and contracting, ALDEBARÁN respects the applicable laws and regulations governing these relationships, and we expect the same from our suppliers and partners.

ALDEBARÁN suppliers and partners must read and adhere to the rules contained in this Code of Conduct and train their staff in accordance with them, or in accordance with its own Code of Conduct, provided that it contains guidelines for action similar to those contained herein.

ALDEBARÁN may verify compliance with this Code of Conduct at any time.

On this basis, ALDEBARÁN structure its procurement and investment processes subject to the principles of transparency, competition and non-discrimination, which are reflected in the following commitments to action:

-  Promote, whenever possible, the concurrence of a plurality of suppliers of goods and services whose characteristics and conditions offered are adjusted, at all times, to the needs and requirements of ALDEBARÁN;
-  Ensure that the procurement of goods and services are produced reconciling the search for the most advantageous conditions for ALDEBARÁN with the maintenance of the value attributed to sustained relationships over time with certain strategic suppliers;
-  Guarantee the objectivity and transparency of the decision-making processes, avoiding situations that could affect the objectivity of the people involved in them. All actions and decisions taken in procurement and contracting of goods and services must be documented in such a way that they can be verified and verifiable.
-  Supplier who have ALDEBARÁN information to which their staff may have access will be responsible for implementing technical and organizational measures to ensure the security of information and protection of personal data for which IDE is responsible and must therefore sign the relevant confidentiality contracts and commissioning of the processing of personal data.



## Protecting information





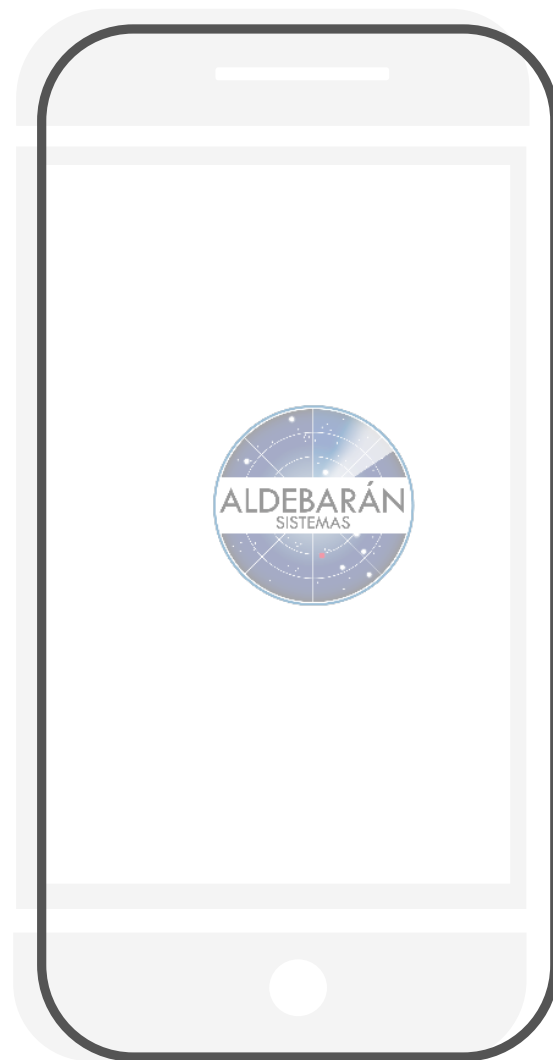
## Diligent information management



The protection of any information that is not in the public domain is a priority objective for ALDEBARÁN. This also applies to information relating to ALDEBARÁN, its staff and interested third parties, including personal information.

In ALDEBARÁN an unauthorized disclosure of information may involve significant damage to both ALDEBARÁN and third parties. Communicating such information may involve breach of confidentiality commitments assumed by ALDEBARÁN to third parties and could also result in the disclosure of sensitive information of users, secret or privileged information of the organization, or breach of the rules of protection of personal data, susceptible to appropriate sanctions and liability for damages.

Therefore, you must abide by the instructions of the Privacy Responsible and comply with internal regulations on data protection and keep it safely, maximizing the safeguards established and responsibility analyse any situation in which it is proposed to communicate outside ALDEBARÁN, including in the course of negotiations with a third party.



In general, the information to which ALDEBARÁN people have access in the exercise of their professional activity is reserved or confidential and must be treated as such.

The duty of confidentiality and reserve that applies to ALDEBARÁN persons shall survive indefinitely, even if the professional relationship with ALDEBARÁN has ended.

All ALDEBARÁN employees must not use information that has been obtained inappropriately or that is confidential without the express authorization of its legitimate owners. All ALDEBARÁN employees must take special care to avoid violating trade secrets of ALDEBARÁN or third parties with whom ALDEBARÁN has a relationship.

The management of information also refers to that which by its nature may affect the personal sphere of its owner.





## Image, corporate reputation and advertising

We at ALDEBARÁN take care of our image and corporate reputation, and asset of enormous value in guaranteeing the trust of our customers, employees, suppliers, the authorities, and society in general.

All ALDEBARÁN partners and employees, as well as the employees of supplier and collaborator companies, must take the greatest care over preserving, respecting, and using in a correct and appropriate manner the image and corporate reputation of ALDEBARÁN in all their professional activities.

ALDEBARÁN partners and employees undertake to being especially careful in any public intervention. They must have the authorisation of the related department to intervene with communications media, to take part in professional days, conferences, or seminars, and to take part in any other act that may be disseminated publicly and in which they may appear as an ALDEBARÁN employee.

We are aware of the needs of our customers, employees, and collaborators, and we undertake to respond to them seriously and honestly.

All ALDEBARÁN employees, especially those who lead teams, must be an example of rigor, honesty and professionalism. These values must be transmitted to all the environments in which ALDEBARÁN carries out its activities.

**Everyone in ALDEBARÁN must be ambassadors of ALDEBARÁN and protect its good name and reputation.**

Our documentation related to advertising and promotion of our products and services must always be truthful and not contain false or misleading statements.

Our objective in the media is to constantly improve the channels of relationship and interaction, basing our actions on the principles of equality and non-discrimination for ideological or other reasons, as well as to raise awareness of issues of business and social importance.



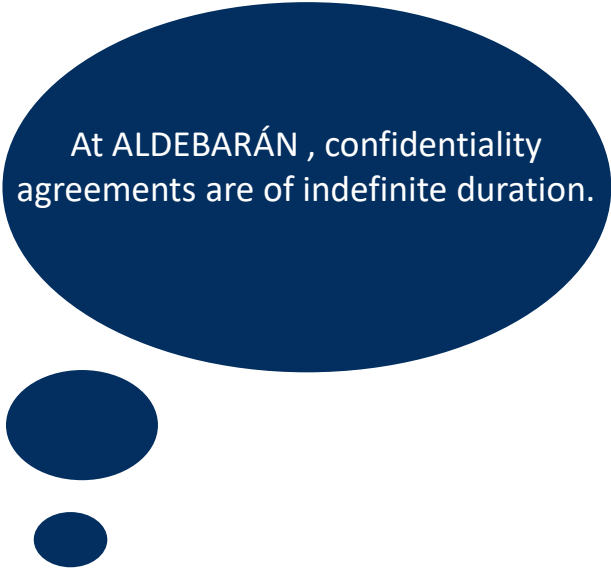
## Confidential information

We respect our ethical and legal responsibilities to **protect our own and third parties personal and confidential information**, which is only communicated, processed, stored or transferred when it is relevant to the performance of our activity, with the relevant authorizations or the rights holders or other bases of legitimacy evidenced.

ALDEBARÁN has taken the necessary technical, organizational and legal measures to ensure the proper processing of personal data in accordance with applicable data protection regulations, in order to ensure the privacy of all persons who have a relationship with ALDEBARÁN and the protection of the rights of the data subject.

No employee or collaborator of ALDEBARÁN, as well as any supplier or entity with which ALDEBARÁN has a commercial or contractual relationship of any kind, shall use this information for their own benefit, or use it for purposes other than related to data processing activities registered by ALDEBARÁN.

All partners, managers and staff of ALDEBARÁN sign their commitment to confidentiality and use of information assets.



At ALDEBARÁN , confidentiality agreements are of indefinite duration.

Confidentiality must be maintained even when you lose the status of partner or employee of ALDEBARÁN.



# How to protect confidential information?

- 1 You must comply with the confidentiality agreements to which ALDEBARÁN is a party and follow information security and data protection of ALDEBARÁN.
- 2 Do not speak of confidential information in public places.
- 3 If you speak about confidential information to other work colleagues, make sure that they are entitled to know that information because of their job.
- 4 Do not work with documents that has confidential information in public areas where third parties may be observing you.
- 5 Do not share confidential information with anyone, including former work colleagues, relatives or friends.
- 6 To the extent possible, encrypt files that contain information and must be sent as e-mail attachments.

The security of



We build it all together





## Privileged information

At ALDEBARÁN, in the course of carrying out an activity or through agreements or conversations with our partners, customers, or suppliers, it is possible to have access to important private information concerning the organisation of ALDEBARÁN or of third parties.


Any information can be considered of vital importance and highly sensitive if, as a consequence of being known, it may offer third parties the opportunity to make decisions based on it, for what is considered **privileged information of ALDEBARÁN**.

Every precaution should be taken to process information considered privileged information or secret, from ALDEBARÁN or from third parties alike. In all cases, avoiding sharing that information with persons outside ALDEBARÁN.

Given the complexity of the analysis and the sanctions that are entitled in negotiating with privileged and or confidential information, if there is any query as to whether the situation may be arising, the Compliance Responsible must be contracted.

We at ALDEBARÁN are aware of the advantaged relation to information, socialisation and marketing that we are given nowadays by social networks.

However, we feel it is important to remember that **sensitive, confidential, secret and identifiable information and other individual**, should be protected to the utmost, without their prior explicit and informed consent or authorization.



## Information on the website and social networks

We recommend a responsible and judicious use of social networks, whether personal one in which we appear as members of ALDEBARÁN employees.



ALDEBARÁN complies with the laws and regulations governing the rights and protection of intellectual and industrial property of ALDEBARÁN and third parties, including copyrights, designs, trademarks, patents and trade secrets.

All contacts entered into by ALDEBARÁN must scrupulously follow the rules and procedures in this area to avoid infringing the rights of third parties.

ALDEBARÁN owns the ownership and rights of use and exploitation of software and computer systems, equipment, manuals, videos, projects, studies, reports and other works and rights created, developed, improved or used by its staff, as part of their work or based on ALDEBARÁN computer facilities and the state of the technique.

ALDEBARÁN forbids any act intended to infringe the industrial and intellectual property rights of third parties. All ALDEBARÁN employees always avoid the use of unlicensed software, patents of third parties, images, trademarks or logos of other companies without their express consent.

## Intellectual and industrial property



We use software and other content in compliance with the terms and conditions of the licenses associated with them.

We forbid the installation of use of copies of unauthorized or copyrighted material, including software, documentation, graphics, photographs, clipart, animations, movies or video clips, sounds and music, unless permitted by applicable law and applicable licenses.







## Use of equipment and other assets



ALDEBARÁN is committed to providing the equipment and computer assets necessary for all members of ALDEBARÁN to carry out their activities effectively and securely.

Their use may be monitored by ALDEBARÁN.

All ALDEBARÁN employees must protect and make good use of the means and assets delivered by ALDEBARÁN and use them to work, responsibly, efficiently, and properly, preserving them from any loss, damage, theft or misuse.

It is strictly forbidden to perform any conduct aimed at harming the security and integrity of their own or third party computer systems and the information contained therein.





## Financial and tax integrity





## Financial integrity



We at ALDEBARÁN administer the Company's funds effectively and use them responsibly.

We keep accurate accounting records of all commercial information in accordance with local, state, and international rules that are applicable in each case.

Financial transactions are carried out in accordance with management approval and authorisation processes by the management, and are always correctly recorded in ALDEBARÁN accounts.

All staff with financial or payment authorisation functions must comply with those rules and ensure that they are followed.

- \* In every contract of which ALDEBARÁN is a part, the agreement must be set out in full, including the terms and conditions of the negotiation, the resulting terms and conditions, and all its appendices and additional agreements.
  - \* Under no circumstances shall ALDEBARÁN permit changes to invoicing terms that are not in accordance with the contractual agreements and with due diligence on certified evidence of ownership of payment accounts.
  - \* If ALDEBARÁN has an agreement that has been standardised by a prior process approved by the management, it must be used, avoiding recourse to non-standardised approved agreements.
- ALDEBARÁN expressly forbids the manipulation of budgets, invoicing and agreements for the
- \* personal or undue advantage of a third party.



## Tax integrity



ALDEBARÁN acts transparently and truthfully when requesting, managing and justifying grants and assistance that it may receive from Public Administrations, whether at national or at European level.

In those cases in which ALDEBARÁN applies for bonuses, grants or subsidies always acts with transparency and truthfulness in the application, management and justification of them, whether national or European.

Therefore, it is forbidden to apply, manage or justify for and on behalf of ALDEBARÁN, for any type of public grant or assistance, by falsifying the data, information, or conditions for it to be awarded, or to falsify or alter the information needed to justify it, or use it for a purpose other than the one for which it was awarded.

**ALDEBARÁN is committed to strict and faithful compliance with tax and Spanish National Health System obligations that apply to it.**

Therefore, it is strictly prohibited to carry out any practice aimed at evading payment or obtaining undue advantages to the detriment or the Public Purse and Spanish National Health System, such as, inter alia, presenting information and making statements that are false, inaccurate, or incomplete, or carrying out opaque tax transactions.

Similarly, ALDEBARÁN is committed to all legal obligations arising from carrying out import and export operations, especially those covered by legislation to counted smuggling.



# Sustainability



**The commitment to the environment, retaining talent and protecting our employees are of prime importance in carrying out ALDEBARÁN activity.**

ALDEBARÁN is committed to carrying out its activities with the greatest respect for the environment and by minimising the negative effects that those activities may, possibly, cause.

ALDEBARÁN members must comply at all times with the legal provisions and internal regulations on environmental risk prevention, acting with the utmost diligence.



**Creating,  
promoting and  
retaining talent**



In a competitive environment like the one in which we live, ALDEBARÁN attains heights of excellence because of the dedication and work of our employees. Therefore, we try to recruit the best specialist professionals, we take care over their ongoing training and we invest in their potential.

With the same aim, we attract and encourage diversity in the work setting, with the aim of boosting collaboration as well as the personal and professional growth of our work teams.



## Equal opportunities and fair treatment



ALDEBARÁN is firmly committed to respect for the dignity of people in general, and of its personnel in particular, and for employment rights recognised in current legislation.

Therefore, all members must act in full compliance with applicable employment rules and to with legally recognised rights in their relationships with other employees.

In internal staff selection, recruitment and promotion processes, ALDEBARÁN is governed by objective criteria (professional qualifications, skills, experience, ethical behaviour, etc.) complying at all times with rules that apply to recruitment.

In that regard, there is a complete **prohibition on any discriminatory practice based on sex, belief, religion, nationality, or any other circumstance.**

Similarly, all members are required to comply with and to support ALDEBARÁN **commitments to equals** opportunities and to respectful, dignified, and fair treatment, fostering a work environment that is positive, pro-active as regards diversity, and pleasant.

Hence, there is an outright prohibition on any aggravating or discriminatory behaviour, any sexual or psychological harassment, bullying, abuse of authority, offence, or any other form of aggression and hostility that fosters a climate of intimidation or grievance.







## Health and safety at work



We declare our firm commitment to provide our own and external staff with a safe and healthy working environment, establishing the necessary preventive measures and coordination of business activities to ensure a risk free workplace, including controls, work procedures and appropriate safety equipment, according to the types of risks inherent in the activity and, in general, through strict observance of the provisions of the rules.

Accordingly, all ALDEBARÁN partners, employees, and collaborators are required to take a proactive, responsible attitude towards maintaining health and safety conditions at work, and, in particular, they undertake to:

-  Ensure their own safety by complying strictly with the rules of health and safety at work.
-  Ensure the safety of their colleagues by encouraging the application of those rules by other employees and maintaining a responsible attitude.
-  Making responsible use of the protection equipment assigned to them.
-  Making their line managers aware of any situation that may entail a risk to employees health and safety, as well as the ineffectiveness or unsuitability of the preventive measures applied.





# Criminal Risk Management System





## Criminal Risk Management System



ALDEBARÁN has put in place a Criminal Risk Management System (CRMS) based on internal rules, as well as policies, procedures, protocols and instructions to verify knowledge of and compliance with this Code of Conduct, communications of possible breaches, and the identification, evaluation and treatment of the various criminal risks that may arise from very nature of the activities carried out by ALDEBARÁN.

ALDEBARÁN Criminal Risk Management System and all its policies, procedures, instructions, records, and protocols are approved and have the firm support of the Management Body and Compliance Responsible.

The Management Body, Management and Compliance Responsible of ALDEBARÁN are responsible for supervising compliance with and the application of the internal rules on which the system is based, as well as keeping it updated and implemented in an effective manner, thus exercising its constant leadership.



## Compliance Responsible



The Compliance Responsible of ALDEBARÁN has the functions of ensuring compliance with this Code of Conduct, develop, update, implement and interpret and internal regulations of the CRMS of ALDEBARÁN; manage the receipt and investigation of incidents; communicate and raise awareness, collaborate in the design, implementation and enforcement of controls and preventive measures on compliance.

All questions about the interpretation, scope and application of this Code of Conduct or any other internal regulations of ALDEBARÁN should be sent to the Compliance Responsible via email to [compliance@aldebaransistemas.com](mailto:compliance@aldebaransistemas.com), who will be supported, in each case, external expert advisors.

All ALDEBARÁN partners, employees and collaborators must read, understand, and comply with this Code of Conduct, as well as reminding other colleagues of the internal rules and policies that ensure its application.

Similarly, they must note and comply with the procedures and instructions set out in the Criminal Risk Management System that may affect their work posts, and ensure that available supports and records are complied with in order to show efficient control.

ALDEBARÁN employees must share our Company's principles established in the Code of Conduct. For that reason, they must express acceptance of their responsibility by signing the Letter of Undertaking that they shall receive with the Code of Conduct.

Any exceptions to the policies set out in this Code of Conduct and the rules deriving therefrom, provided that they do not conflict with the current legal system, must have the prior written consent of the Compliance Responsibility.

In order to ensure that all interested parties are aware of this Code of Conduct, the procedures of the Criminal Risk Management System and the mechanisms for communicating its contents are established.



Compliance  
with  
the Code of  
Conduct

**This Code is made available to any interested party in the ALDEBARÁN website and, likewise, will be referenced and communicated in all contracts or business relationships with third parties.**



## Whistleblower Channel

Any ALDEBARÁN employee, collaborator, client, supplier, or other interested parties of ALDEBARÁN who considers that, for any reason, a practice may be being carried out that could involve an act or omission that constitutes an infringement of European Union Law, or that could constitute a serious or very serious criminal or administrative offence; including among these, specifically, those that may involve a financial loss to the Treasury and Spanish National Health System, as well as conduct contrary to the Criminal Risk Prevention Policy, this Code of Conduct or other regulations within ALDEBARÁN, must report it immediately and directly to the Compliance Responsible through the [Whistleblower Channel](#) established for this purpose on the corporate web.

ALDEBARÁN guarantees anonymity and confidential treatment of any communication received through the Whistleblower Channel. It also expressly prohibits any retaliation against the complainant who, in good faith, make a communication or complaint, regardless of the outcome of the investigation of the facts communicated or reported.

All ALDEBARÁN employees must cooperate in internal investigations on compliance and ethics issues. We believe that establishing channels of communication without fear of negative consequences is vital for the proper implementation of our Code.



## Sanctions regime

People who are part of ALDEBARÁN must comply with the principles of this Code of Conduct and other internal rules of the CRMS.

Failure to comply with what is stipulated and communicated will be considered a misconduct and the person involved may be punished according to the disciplinary regime established by agreement.

In the case of suppliers (whether individuals or legal entities) or other types of contracts, this Code shall apply to the extent, and failure to comply with it could result in the termination of the contract or any relationship with ALDEBARÁN.



## Approval, validity and revision of the Code of Conduct



This Code of Conduct is approved by the Management Body, and is of indefinite duration.

Notwithstanding the foregoing, the Code of Conduct shall be reviewed and updated periodically by the **Compliance Responsible**, being also approved by the Management Body of ALDEBARÁN, taking into consideration applicable regulatory developments and inputs received from staff and other stakeholders.



## Approval and validity



## Revision



The **Compliance Responsible** shall draft an annual report on monitoring compliance with the provisions of this Code of Conduct and the remaining rules of the CRMS, set measurable annual objectives for continuous improvement and recommend, if deemed appropriate, the modifications or measures that are relevant to the effectiveness of the CRMS.



ALDEBARÁN SISTEMAS, SL  
C/ Jerónimo Zurita, 10, entr. Izda.  
50001 – Zaragoza  
976796134