

# **CODE OF ETHICS OF SECUOYA GROUP**

# CODE OF ETHICS – SECUOYA GROUP

## 1. INTRODUCTION

### 1.1. PURPOSE

Secuoya Content Group (“Secuoya” or “Secuoya Group”), headed by *Secuoya, Grupo de Comunicación, S.A.*, with Tax Identification Number (C.I.F.) A-18895920 and registered office at Calle Gran Vía de Colón nº 12, 3ºB, 18010, Granada, together with its group companies and all professionals who collaborate with and/or work for Secuoya Group, carries out its activities in compliance with the Law and the highest ethical standards.

The names Secuoya Content Group, Secuoya or Secuoya Group refer collectively to all companies and individuals who, at any given time, form part of the Secuoya Group.

This Code of Ethics reflects Secuoya Group's commitment to compliance with applicable regulations, international quality standards and professional ethics.

It sets out the principles, values, rules of conduct and general guidelines applicable to all persons directly or indirectly associated with SECUOYA, serving as a guide to ensure appropriate conduct in the performance of their professional duties.

### 1.2. SCOPE OF APPLICATION

This Code of Ethics shall apply to all companies within the Secuoya Group and shall be binding upon the following persons:

- ❖ The Boards of Directors of the companies forming the Secuoya Group.
- ❖ Senior management and executives of the Secuoya Group.
- ❖ All other employees of the Secuoya Group, as well as individuals undertaking internships with the Group.
- ❖ Clients.
- ❖ External suppliers and partners.

### 1.3. OUR VALUES

The ethical commitments that guide our actions are as follows:

- ❖ The corporate interest, without prejudice to other legitimate and/or public interests.

- ❖ Sustainability and respect for good governance standards.
- ❖ Transparency, accountability and regulatory compliance.
- ❖ Commitment to equality and non-discrimination.
- ❖ Protection of employees' health, welfare and safety.
- ❖ Transparent communication with our shareholders and investors, and the defence of their interests.

These values are interrelated, complement one another, and guide us in our daily work, forming the foundation of our corporate culture.

## 2. COMMITMENTS AND RESPONSIBILITIES

### 2.1. COMMITMENT TO OUR PROFESSIONALS

At Secuoya Group, our greatest asset is our professionals, as the company's philosophy relies on them to uphold the principles and values that define us.

For this reason, at Secuoya Group we aim for our employees to carry out their work feeling that they are an integral part of a shared project, actively participating in corporate initiatives as well as those specific

to each area, while allowing flexibility to accommodate individual needs.

To this end, Secuoya Group focuses on implementing measures in the following areas:

- ❖ Health and safety at work.
- ❖ Equality and non-discrimination.
- ❖ A positive and supportive working environment.
- ❖ Professional development.

At Secuoya Group:

- ❖ We guarantee safety, health and hygiene in the workplace.
- ❖ We promote equal opportunities in the recruitment, evaluation and promotion of our professionals.
- ❖ We do not tolerate discrimination or unequal treatment on the grounds of race, ethnic origin, sex, religion, ideology, disability, age or sexual orientation.
- ❖ We seek to foster a healthy and respectful work and living environment.

**Conduct to be taken into account:**

- ✓ Treat one another with dignity and respect.
- ✓ Foster open, honest and sincere communication.
- ✓ Recruitment, retention and promotion shall be based on qualifications, proven skills, achievements and other professional merits and attributes.
- ✓ Never engage in discriminatory practices.
- ✓ Be familiar with and comply with applicable labour and related laws.
- ✓ Report any instances of inappropriate treatment or discrimination.

## 2.2. COMMITMENT TO OUR CLIENTS

Secuoya Group undertakes to act with the utmost respect, integrity, responsibility, legality and transparency towards its clients throughout the entire contractual process.

The Group conducts a thorough assessment of its clients' needs and requirements and is committed to providing a clear and comprehensible explanation of the characteristics of the services offered, ensuring clarity in the drafting of contracts and contractual terms so that both parties are fully aware of the obligations they assume.

## 2.3. COMMITMENT TO OUR SUPPLIERS

Relations between Secuoya Group and its suppliers are based on respect, trust and the pursuit of mutual benefit. For this reason, Secuoya Group carries out supplier selection processes based on criteria of objectivity, impartiality, transparency and sustainability, avoiding any situation of conflict of interest or favouritism in the selection process.

## 2.4. COMMITMENT TO THE COMPANY

### 2.4.1. CONFLICTS OF INTEREST

At Secuoya Group, all our professionals act with integrity. Should any professional find themselves in a situation that may give rise to a conflict between their personal interests and the interests of the company, they must inform the head of the relevant area or their immediate superior.

To this end, we have a Conflict of Interest Policy, approved by the Board of Directors of Secuoya Group, which sets out the internal procedures and actions to be taken in the event of potential conflicts.

### 2.4.2. GIFTS, SPONSORSHIPS AND DONATIONS

It is not part of our professional conduct to receive, request or offer any type of gift, invitation or similar benefit to achieve our business

objectives.

We reject any gift or invitation that does not comply with usual business practice or that is of excessive value.

Exceptionally, the giving and acceptance of gifts may be permitted when all of the following conditions are met:

- ❖ the gift has negligible economic value or is purely symbolic in nature;
- ❖ it is offered as a gesture of courtesy, consistent with social customs, sound business practice, or common sense; and
- ❖ it is not prohibited by law or prevailing ethical standards.

Members of Secuoya Group who receive any gift or invitation that does not correspond to usual commercial or social practice shall reject or return the gift or invitation received.

Where there is any doubt as to what is acceptable, the offer must be declined or, if necessary, referred in advance to the immediate superior, who may in turn consult the Supervisory and Control Body, which will decide whether the offer is acceptable or, on the contrary, must be rejected.

To this end, we have an Anti-Corruption Policy, approved by the Board of Directors of Secuoya Group, which sets out the internal procedures and actions to be taken in situations involving potential risk.

**We ensure that any gift, gratuity or donation:**

- ✓ is not intended to exert undue influence over the recipient;
- ✓ has an appropriate value in accordance with both Secuoya Group's internal policies (Anti-Corruption Policy) and those of the recipient;
- ✓ does not consist of cash, gift certificates or cash equivalents;
- ✓ is properly documented.

**2.4.3. CONFIDENTIALITY**

Non-public information owned by Secuoya Group is considered reserved and confidential, and is subject to professional secrecy. Persons bound by this Code have a duty to preserve such confidentiality, and its content may not be disclosed to third parties except with the authorisation of the relevant governing body of the company or when required by an administrative or judicial authority.

The disclosure of reserved and/or confidential information for unauthorised purposes or personal benefit breaches this Code and may constitute an offence under applicable law and the internal regulations of Secuoya Group.

Without prejudice to any specific provisions that may apply, confidential information held by employees must be returned upon termination of their employment or professional relationship. In any event, the duty of confidentiality shall continue to apply indefinitely.

#### **2.4.4. *PRIVACY AND DATA PROTECTION***

At Secuoya Group, we fully respect and comply with national and international regulations on personal data protection, ensuring the implementation of internal procedures and external audit standards in accordance with the highest standards in this area.

All members of Secuoya Group take particular care in protecting any personal data to which they may have access in the course of their professional activities, complying with applicable regulations and internal procedures, and actively contributing to ensure that confidential information, in particular personal data, is not accessible to unauthorised third parties.

Personal data shall only be collected, processed and used to the extent permitted by the Organic Law on Personal Data Protection and Digital Rights Guarantee, the General Data Protection Regulation (GDPR), other applicable laws and relevant professional agreements.

#### **2.4.5. *COMMUNICATION AND TRANSPARENCY***

At Secuoya Group, we ensure that our financial, corporate and governance information is prepared and published with the highest level of transparency. We also cooperate fully with public authorities as required.

In relation to corporate communication, our objective is to convey our philosophy transparently to both internal and external audiences. For this purpose, we have established internal communication channels for our employees through the “Employee Portal”, as well as dedicated channels for communication with the market, shareholders and investors, supported by a Shareholder and Investor Communication Policy approved by the Board of Directors of Secuoya Group.

### **2.5. COMMITMENT TO THE SECTOR**

Our business philosophy is to act with integrity and honesty not only with our professionals and environment, but also with our competitors and other companies operating within our sector. To this end, we promote academic training for sector professionals through scholarship programmes and by organising various events related to the audiovisual industry, always with the aim of continuing and expanding these initiatives for the benefit of our industry.

This reflects our full commitment to legal compliance and integrity. At Secuoya Group, we respect and comply with all applicable legislation in every area of our activity, as well as with any regulations that may affect the Company. This also extends to Secuoya Group's internal regulations, collective bargaining agreements, and occupational health and safety regulations.

Our relationships with suppliers, clients and business partners are likewise based on strict compliance with these obligations.

We ensure that our professionals receive appropriate information and training to enable them to understand and comply with all legal requirements relevant to their duties. Furthermore, Secuoya Group adopts measures to ensure that our teams do not engage in conduct prohibited by law or by this Code.

#### ***2.5.1. PROHIBITION OF BRIBERY AND CORRUPTION***

Secuoya Group rejects any conduct related to bribery or any similar practice, including taking improper advantage of close relationships with individuals holding positions in public administration or the private sector, for criminal or unethical purposes, where such influence could affect our activities or the future of the Company.

Likewise, we do not permit the request, acceptance or offering of any undue benefit, advantage or consideration, whether for personal gain or for the benefit of Secuoya Group.

In this context, we pay particular attention to the proper division of duties (allocation of responsibilities and controls) at all levels of the Company, as well as to the proper recording and control of payments and transactions.

#### **Conduct to be considered:**

- ✓ Avoid situations involving the acceptance, offering, promise or authorisation of gifts or invitations that may be perceived as seeking to secure or improperly influence a business decision.
- ✓ Do not make or authorise unjustified payments.
- ✓ Supervise any third parties acting on behalf of Secuoya Group, as we may be held liable for their conduct.
- ✓ Record all payments and transactions clearly and accurately, never concealing the true nature of any expense.
- ✓ Follow our Anti-Corruption Policy and report any conduct that may constitute bribery through the relevant reporting channels (Ethical and Whistleblowing Channel).

As previously mentioned, we have implemented Anti-Corruption and Conflict of Interest Policies, as well as an Ethical Channel, to address

and prevent potential risks associated with these matters. We also have in place a Criminal Compliance Policy.

#### **2.5.2. FAIR COMPETITION**

In order to operate with integrity in the market, Secuoya Group adheres to the following principles:

- ❖ We compete fairly, without engaging in harmful conduct or actions intended to deliberately harm our competitors.
- ❖ We respect the market and our competitors, fostering good relations with the aim of contributing to a dynamic industry.
- ❖ We conduct business fairly and equitably.
- ❖ We protect and respect free trade and competition.

#### **Conduct to be taken into account:**

- ✓ Gather competitive intelligence lawfully and only from public sources; never seek or obtain confidential information from competitors.
- ✓ Do not induce clients or suppliers to breach contracts entered into with competitors.

- ✓ Avoid publicly disparaging competitors, especially through false or unsubstantiated claims.
- ✓ Treat suppliers respectfully, avoiding abuse of any position of dominance or dependence.
- ✓ Avoid antitrust concerns, including agreements or statements suggesting actions to eliminate competition.

#### **2.6. COMMITMENT TO SOCIETY AND THE ENVIRONMENT**

##### **2.6.1. ENVIRONMENT**

Respect for the environment is a core element of our corporate philosophy and one of the pillars of our social responsibility.

At Secuoya Group, we demonstrate our utmost respect and commitment to the environment by orienting our policies and activities not only towards strict regulatory compliance, but also towards fostering an innovative environmental culture that promotes healthy alternatives for our surroundings.

Accordingly, as part of our broader corporate social responsibility, Secuoya Group establishes specific environmental protection objectives and adopts concrete measures to this end.

**Our objectives include:**

- ✓ Reducing waste sent to landfill by repurposing materials, with a particular focus on production-related waste.
- ✓ Providing environmental training.
- ✓ Establishing measurable environmental targets.
- ✓ Investing in environmental resources.
- ✓ Preparing environmental impact measurement reports to inform decision-making.
- ✓ Selecting suppliers based on the environmental measures they adopt.

**2.6.2. HUMAN RIGHTS**

We are committed to defending human rights and actively work to prevent and report any activities that may involve:

- ❖ Discrimination.

- ❖ Slavery.
- ❖ Child labour.
- ❖ Unfair labour practices or unsafe working conditions.

At Secuoya Group, we select and train our professionals to enable them to defend these rights and to perform their duties under the highest standards of protection.

**Conduct to be observed:**

- ✓ Immediately report any human rights violations witnessed or of which one becomes aware.
- ✓ Ensure that all hiring and cooperation agreements comply with applicable labour laws, avoiding any practices that may result in abusive working conditions.
- ✓ Conduct business only with partners, suppliers and clients who share our commitment to the protection of human rights.

### 3. COMPLIANCE AND SANCTIONS

Failure to comply with legal provisions or to observe the principles set out in this Code may harm the activity and reputation of Secuoya Group.

Non-compliance with the rules of this Code of Ethics which, at the same time, constitute infringements under labour legislation may result in the corresponding disciplinary sanctions in accordance with the applicable Collective Bargaining Agreement, employment legislation, and other civil and commercial obligations undertaken by the employee (or any other professional) with Secuoya Group.

#### 3.1. ETHICS CHANNEL AND WHISTLEBLOWING

Secuoya Group has established an Ethics Channel that may be used by any person who becomes aware of a possible breach of this Code, any irregularity, infringement of internal regulations, or any act which may be considered unlawful.

Access to this Ethics Channel is available at:



Portal/platform/intranet, via the following link:

<http://faro.auren.es/FormularioPublico/Index?Token=06d1389f-b8c1-4b1b-8eae-c7ff88083a72>

- ❖ This channel may also be used for any enquiries regarding the above-mentioned matters.
- ❖ The Ethics Channel is managed by the Supervisory and Control Body.
- ❖ Secuoya Group prohibits any form of retaliation against any person who, in good faith, reports a breach or irregularity as set out above.
- ❖ All reports received will result in the opening of case files, which shall be handled with the strictest confidentiality.
- ❖ Reports may be submitted anonymously, at the discretion of the reporting party. However, Secuoya Group will not permit,

and may investigate (and, where appropriate, sanction), any complaints or reports made in bad faith or without basis, with the intention of causing unjustified harm to the person reported.

### 3.2. SUPERVISORY AND CONTROL BODY

The Supervisory and Control Body of Secuoya Group is responsible for overseeing, supervising and ensuring compliance with the principles, values, guidelines and standards of conduct set out in this Code. It is also responsible for resolving any questions or enquiries arising in connection with the Code and matters of compliance and ethics.

### 3.3. COMMUNICATION, DISSEMINATION AND ACCEPTANCE OF THE CODE OF ETHICS

Secuoya Group shall adopt appropriate measures to ensure that all members of Secuoya Group are informed of, and have access to, the content of this Code of Ethics. This responsibility lies with the Supervisory and Control Body, which shall make the Code available via the corporate website and circulate it by email to all persons subject to it.

All persons subject to this Code of Ethics expressly accept its full content.

## 4. APPROVAL AND ENTRY INTO FORCE

Any updates to this Code shall be approved by the Board of Directors of Secuoya Group and shall remain in force until formally repealed and/or amended.