

# General Code of Conduct

Meta Engineering Code of  
Ethics



Meta  
Engineering

[www.etica.metaengineering.es](http://www.etica.metaengineering.es)

| Version        | Date       | Affects      | Brief description of the change  |
|----------------|------------|--------------|--|
| 1 <sup>a</sup> | 2/2/2017   | Approval     |  |
| 2 <sup>a</sup> | 18/01/2018 | Modification | Modification of the OIC structure. Changes to the complaints channel   |
| 3 <sup>a</sup> | 05/03/2020 | Modification | The names of the LOPD documents that have been renamed are modified.   |
| 4 <sup>o</sup> | 30/12/2020 | Modification | Change of name and logo  |
| 5 <sup>o</sup> | 01/03/2024 | Modification | Change of the Whistleblower Channel to the Internal Information System |
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## TITLE I



### Introduction

#### 1 Purpose

The General Code of Conduct (hereinafter, the "Code" or the "GCC") aims to provide a series of guidelines that must govern the actions of all employees, collaborators, suppliers, customers and, in general, any entity or person that develops professional and economic relations with any of the companies in our Group, to **achieve an environment of compliance** based on respect for the regulations in force (both general and sectorial legislation, as well as internal rules and procedures) and on the demand for ethical, responsible, professional and diligent behaviour, based on integrity, honesty and loyalty. The CGC also responds to the need to **prevent criminal or unlawful behaviour**, by virtue of the new criminal prevention obligations imposed in the area of criminal liability of legal persons. In certain matters that require detailed or specific regulation, the CGC will be complemented with procedures and protocols for regulatory compliance or good business practices.

#### 2 Scope of application (personal, territorial and temporal)

This Code applies to the members of the **management bodies and to all employees and collaborators** of the companies and delegations or branches of the META ENGINEERING GROUP (hereinafter META ENGINEERING or the GROUP), **with the following conditions irrespective of their hierarchical level or their geographical or functional location.**

Those Group professionals who, in the performance of their duties, **manage or lead** teams of people must also ensure that the professionals directly under their charge are aware of and comply with the CGC and lead by example, setting a benchmark for conduct in META ENGINEERING.

Likewise, and insofar as it affects them, this Code also applies to **external collaborators, suppliers and customers** with whom professional and/or economic relations are maintained.

In the case of participation in Consortiums, UTE'S, or Joint Ventures, the representatives of the Group Entities in the same shall ensure the adoption of values similar to those of these GTC.

This Code was approved by the Board of Directors on 2 February 2017 and shall be binding on the persons and entities mentioned in this section until repealed.



## TITLE II



### Ethical principles of META ENGINEERING

The ethical principles of the organisation are the pillars on which the Group's activities are based, so that all employees and people related to us must be aware of them and take them into account when carrying out their duties. These principles are as follows:

#### 3 Non-discrimination and equal opportunities

META ENGINEERING promotes a culture of **zero tolerance towards discrimination on the** grounds of race, colour, nationality, social origin, age, sex, marital status, sexual orientation, ideology, political opinions, religion or any other personal, physical or social condition of its professionals, as well as equal opportunities among them.

You must not allow anyone to be discriminated against for any of these reasons. If this occurs, you must immediately report such action to the Controlling Body through the Internal Reporting System, as explained in Section VI of these GGC.

#### 4 Respect for people

META ENGINEERING defends the most absolute respect for Fundamental Human Rights and Public Freedoms.

Harassment, abuse, intimidation, disrespect and disregard or any kind of physical or verbal aggression is unacceptable and will not be permitted or tolerated in the Group.

Everyone should promote respect for people, especially those in **leadership roles**, as they should set an example by promoting relationships at all levels of the Group based on respect for the **dignity of others, participation, fairness and reciprocal collaboration**, fostering a **respectful working environment in** order to achieve a positive working climate and professional relationship. In short, behave towards your colleagues as you want them to behave towards you.

You should avoid any form of harassment (whether sexual, workplace or personal) and any behaviour that creates an intimidating, hostile, humiliating or offensive working environment.

If you have knowledge, indications or suspicions that this type of situation is occurring, you must report such action to the Supervisory Body in accordance with the provisions of Title VI of these GTC.

## 5 Objectivity in selection, recruitment and promotion

The Group promotes **equal treatment between women and men**, both in terms of access to employment, promotion and recruitment conditions, and in relation to professional and working relationships.

Professionals involved in selection, recruitment and/or promotion processes must be guided by objectivity in their actions and decisions, disregarding any factor that may alter the objectivity of the decision.

If you are involved in selection processes, you must assess candidates solely on the basis of academic and professional merit, ensuring that their qualities match the Group's needs.

## 6 Professionalism.

The Group upholds integrity, honesty, professionalism and loyalty in the daily performance of the activities of our job, regardless of hierarchical position.

You should therefore use these principles as a basis for responsible decision-making in your daily professional activity.

Cheating and malicious behaviour will not be tolerated.

## 7 Occupational health and safety

Health and safety at work is one of the priorities of the Group, which strives for continuous improvement of working conditions and adopts all the preventive measures required by current legislation and any others that may be established in the future. It also offers training to employees on the risks of their jobs and the measures to be taken to prevent them.

You must therefore promote, respect and comply with occupational health and safety rules, taking care of your own safety and that of your colleagues and reporting any risk situation that may arise to the Supervisory Body as set out in Title VI of this GGC.



## 8 Environmental protection

The parties to whom this CGC is addressed, within the scope of their competencies, must actively and responsibly commit to environmental conservation, respecting legal requirements and following the recommendations and procedures established to reduce the environmental impact of the activities carried out by the Group.

## TITLE III



### General guidelines for conduct

The Code establishes guidelines for behaviour that all professionals linked to META ENGINEERING must know and follow in order to carry out their functions in accordance with the Group's ethical principles. This CGC does not foresee all possible situations that may arise in practice, but rather establishes a series of general guidelines with the aim of guiding the conduct of professionals and, where appropriate, resolving any doubts that may arise in the performance of their professional activity.

In addition to these general guidelines, these GTC provide for guidelines for honest and diligent behaviour towards META ENGINEERING and guidelines for behaviour towards third parties.

META ENGINEERING expects everyone associated with us to respect these guidelines carefully. If you have any doubts about the interpretation of these GTC, you should consult the Controlling Body.

### 9 Regulatory compliance and ethical behaviour

All persons associated with META ENGINEERING must be familiar with and comply with current legislation (laws, regulations, circulars from regulatory, supervisory and self-regulatory bodies) as well as the Group's internal regulations applicable to their activity and/or professional/business relationship.

You must carry out the technical work assigned to you with the utmost respect for administrative legislation, as well as the instructions, recommendations and customs of the respective Professional Associations.

You must report any doubts, suspicions and incidents that may involve a breach of ethics or regulations to the Control Body through the whistleblowing mechanism defined in Title VI of these GGC.

Likewise, if you are investigated, charged or accused in criminal proceedings, you must inform the Supervisory Body of this situation as soon as you are formally aware of it.

## 10 Responsibility

META ENGINEERING professionals must perform their duties in a diligent, efficient and quality-focused manner.

You must perform your professional duties with rigour and prudence, making decisions within the scope of your responsibilities and respecting the Group's rules, protocols and ethical principles. In carrying out your professional activity, you must, without prejudice to this general rule:

- ✓ Listen to the rest of your colleagues, keeping them up to date on all decisions and listening to all their opinions when making a decision.  
important.
- ✓ To achieve the necessary training to be able to carry out your functions, in the same way that you must train your collaborators and encourage their participation in the Group projects.
- ✓ Report any material event that you believe may have an adverse effect on the Group.

## 11 Commitment and non-competition with META ENGINEERING

It is the obligation of all the Group's professionals to act in a loyal, objective and honest manner, in line with the Group's interests, using all the means at their disposal and avoiding actions that could cause it any kind of damage, whether financial or reputational.

You must dedicate yourself exclusively to the exercise of the functions inherent to your position and refrain from providing professional services, whether paid or unpaid, to other entities or competing companies or natural or legal persons for whom META ENGINEERING provides services and/or collaborates, either directly or indirectly, through entities or intermediaries, without express authorisation.

You must also refrain from using for your own benefit business opportunities that are in the Group's interest, as well as from disclosing any information that may qualify as a trade secret and confidential and/or restricted information.

Documents which are subject to intellectual property rights owned by the company or by third parties and which are in your possession for work purposes must never be used for purposes unrelated to the company's business and your work duties, unless you are authorised to do so.

## TITLE IV



# Guidelines for conduct with the META ENGINEERING Group

## 12 Conflicts of interest

You must refrain from acting when there is a personal, family, friendship or other circumstance that may affect your objectivity and the Group's interest. You may also refrain from influencing decision-makers on matters affected by the conflict of interest.

If you find yourself or think you may find yourself in a conflict situation, you should inform your line manager and the Supervisory Body.

## 13 Gifts and presents

No professional connected with META ENGINEERING may accept or solicit any kind of gift, present or remuneration in connection with their professional activity from any client, supplier, intermediary or any other third party. As an exception to this general rule, professionals may accept:

- ✓ Gifts or presents of low financial or symbolic value.
- ✓ A gift of a promotional or advertising nature.
- ✓ Occasional business courtesies or hospitality, provided they are of reasonable value.

These limitations also apply to any person connected with or acting on behalf of the professional.

Therefore, you should not accept gifts, presents, services, goods, tickets to shows or sporting events, travel, discounts, etc. or anything else of value. You should never accept cash or cash equivalents (gift cards). Attendance at seminars or other training activities, as well as business breakfasts or lunches, should not be considered a gift or present, unless the cost, location or context is disproportionate to the purpose.

In carrying out your activity, you must comply with the company's anti-corruption policy, which sets out the guidelines to be followed in this area.

When in doubt as to what is acceptable, you should decline the offer and, in any case, consult your Area Director.

## 14 Transparency of information

META ENGINEERING will report truthfully, adequately and consistently on its performance, transparency of information being one of its fundamental principles.

The information shall reflect all transactions, facts and other events in which META ENGINEERING is involved. The Group's economic and financial information, in particular the annual accounts, shall faithfully reflect its economic, financial and equity reality.

No professional connected with the Group should conceal or misrepresent information in the Entity's accounting records and reports.

You must carry out your professional activity by accounting, recording and documenting all transactions, income and expenses without omitting, concealing or altering any data or information. Likewise, you must carry out your duties in such a way that the Group Entities properly comply with their tax obligations, avoiding any practice that involves the unlawful avoidance of the payment of taxes.

## 15 Use of IT systems

You must be aware of and strictly comply with the rules set out in META ENGINEERING in relation to:

- ✓ Permitted and prohibited uses of the Internet and e-mail.
- ✓ Guidelines for the control and monitoring of such tools.
- ✓ The use of personal and corporate devices by employees.
- ✓ Aspects related to corporate image, social networks or instant messaging.
- ✓ The processing of personal data in accordance with the LOPD.

These rules are contained in the Policy on the Use of Information Systems.

The company's computer and communication equipment and systems must be used exclusively for the performance of your work activity and you must ensure that they are used and protected correctly at all times.

This equipment and systems may not be used for personal use, with the exceptions that may be established in the legislation in force at any given time or territory, or to damage or harm the computer systems of third parties.

The use of unauthorised software and downloads that are not expressly permitted is prohibited, as both behaviours may infringe intellectual property rights and/or jeopardise the security of the system.

## 16 Confidentiality and data protection

META ENGINEERING professionals must keep secret any non-public data or information they become aware of in the course of their professional activity, whether it relates to clients, the Group, other employees or managers or any other third party.

Such data or information will be treated as confidential, so you must use it exclusively for professional purposes, i.e. if you have access to confidential information you must respect the obligation of confidentiality with other staff members whose work does not require such information.

META ENGINEERING provides all its professionals with sufficient security means to guarantee the confidential treatment of the data, so that you must adopt the necessary measures to collect, store and access them without any internal or external risk of non-consensual access, manipulation or destruction, whether intentional or accidental.

All communications (by post, fax, e-mail, etc.) issued by any META ENGINEERING professional may only be addressed to the final recipient, and may not be addressed to third parties unless expressly authorised by the recipient.

If it is the case or you have indications that any confidential data or information is being passed on to third parties or is being used privately, you must immediately report it to the Supervisory Body.

In the event of termination of the employment relationship with META ENGINEERING, you must return all confidential information, including documents and storage media or devices, including the computer terminal. The obligation of confidentiality continues after the termination of the professional relationship with the Entity.

In the exercise of your professional duties, you must apply the provisions of the Confidentiality and Data Protection Guide and its implementing documentation.

## 17 Intellectual and industrial property

All META ENGINEERING professionals must respect their intellectual and industrial property rights in relation to projects, programmes, computer systems, courses, know-how, etc., as well as client, business or operational information, which must only be used for the benefit of the Group.

Likewise, all the results of your professional work belong to the Entity and, therefore, all the work, ideas, products, etc. are property of META ENGINEERING.

You must not use the name, image, logo or brand of META ENGINEERING for any other activity that is not related to your professional activity.

You must also respect the intellectual and industrial property rights of products and services of third parties outside the Group.

## 18 On spatial planning and urbanism

META ENGINEERING professionals must protect the rational use of land as a limited natural resource and the preservation of its use in the general interest. Therefore, in any case, they must report through the Internal Information System provided any conduct involving unauthorised construction, urbanisation or building on undeveloped land or specially protected land (land used for roads; green areas; public property; and/or places that are legally or administratively recognised for their landscape, ecological, artistic, historical or cultural value).

All management work or technical assistance in urban development, construction or building works shall be carried out in full compliance with current and applicable urban planning and administrative legislation.

## 19 On natural resources and the environment

The Group and all its employees must respect the environment and natural resources, and must therefore comply with all applicable regulations in this area. In the event that they become aware of a breach of regulations that could pose a serious danger to the environment, this must be reported through the Internal Information System provided.

## TITLE V



### Guidelines for conduct with third parties

#### 20 Preventing corruption

META ENGINEERING is totally against any act of corruption, bribery or influence peddling.

You must not, therefore, offer, promise or give, directly or indirectly, any gift, consideration or benefit of any kind to an authority, public official or private individual for the purpose of obtaining an unlawful or unjustified benefit, directly or indirectly. Similarly, you must not receive, solicit or accept, directly or indirectly, an unjustified benefit or advantage as consideration to improperly favour another in any transaction involving the Group.

You must refuse and report to the Supervisory Body, on the one hand, any request by a third party for payments, commissions, gifts or remuneration and, on the other hand, if you are aware that any Group professional has requested, received, accepted, given or promised any unjustified or unlawful advantage.

In the performance of your duties you must always respect META ENGINEERING's Anti-Corruption Policy.

#### 21 Preventing money laundering and terrorist financing

You must verify the identity of the customer, their professional or economic activity and the origin of the funds, as well as respect and ensure compliance with regulations relating to the prevention of money laundering and the financing of terrorism, in addition to the Group's internal due diligence procedures.

Transactions with Group funds must be carried out with due diligence and:

- It must be in accordance with the company's corporate purpose.
- Be authorised.
- Documented by a contract or order.



- The actual purpose of the transaction and the stated purpose must be the same.
- Ensure that there is a match between the holder of the account and the holder of the commercial relationship from which the payment arises.
- Proportionality between the good or service and the amount invoiced.
- The service for which payment is made has actually been rendered.

In the event of any suspicious or suspicious transaction, report it immediately to the Controlling Body through the Internal Reporting System.

## 22 Antitrust

META ENGINEERING is firmly committed to complying with all legal and regulatory provisions related to the regulation of competition, promoting free competition in the market and avoiding any type of conduct that compromises good business practices and may cause harm to consumers (prohibited agreements with competitors, abuse of dominant position, unfair acts, economic concentrations, etc.).

Therefore, you must report any of the above behaviour or other improper or irregular anti-competitive practices, whether by Group employees, other related parties or competitors.

## 23 Customer relations

META ENGINEERING is committed to offering a quality service to customers in which they are provided with clear and simple information, in line with the principle of transparency that governs the GROUP.

You must know your customer, providing them with clear information about the services they are contracting, avoiding any conduct in advertising, marketing and sales that may be misleading or lack of relevant information.

The GROUP undertakes to guarantee the confidentiality of its clients, limiting their use to strictly professional use and undertaking not to disclose them to third parties.

Therefore, you must always protect confidential customer information and take special care to avoid disclosure of customer data to third parties, including your fellow GROUP members.

You must not act in a business with a client in which you may have any conflict of interest, either directly or indirectly. Nor must you accept any remuneration from clients for services performed as a professional of the GROUP.

You must ensure that the client with whom you intend to contract meets META ENGINEERING's standards and requirements by complying with due diligence procedures.

You must comply with the Procurement and Subcontracting Policy and the Anti-Corruption Policy in your dealings with customers.

## 24 Supplier relations

META ENGINEERING seeks to be totally objective and impartial in the selection and contracting of suppliers (contractors, subcontractors and service providers in general).

You must avoid any influence or conflict of interest in the contracting of suppliers or third parties outside the GROUP. You may not receive any remuneration or benefit from suppliers or third parties that may influence your objectivity and impartiality in their procurement.

You must guarantee the confidentiality of suppliers' data and must not pass them on to third parties without express authorisation.

You should promote awareness of this code of conduct among suppliers.

You must ensure that the third party with whom you intend to contract meets the Group's standards and requirements by complying with due diligence procedures.

You must comply with the Procurement and Subcontracting Policy and the Anti-Corruption Policy in your dealings with customers.

## 25 Cooperation with the judiciary

META ENGINEERING has a clear culture of compliance which entails collaboration with the authorities when required.

You must, therefore, inform Legal Services of any request for information that you receive from judicial bodies, Public Administrations or any other public body legally empowered to do so, in order to respond to it in due time and form.

## TITLE VI



### Communication to the Supervisory

#### Body

#### 26 Obligation to communicate

Any person connected with the Group (employees, managers, directors, customers, third party collaborators or suppliers, etc.) who becomes aware of the commission of an allegedly unlawful act or of a breach of these GTC and of any other code or regulatory compliance manual, must immediately notify the Controlling Body.

Moreover, as mentioned above, these GTC do not cover all situations that may arise in practice, but rather provide **general guidelines for conduct**, so that if you are in doubt, you should consult the Supervisory Body on how to proceed.

For all these reasons META ENGINEERING has designed an Internal Information System so that any conduct that could constitute a crime or a breach of the requirements of the GGC or the Crime Prevention Model can be reported, which can be accessed at the following address:

<https://centinela.lefebvre.es/public/concept/1214926?access=I5FI46prN%2BmyltF750GvaRHPSJMwYGDptOGPAmSmlIU%3D>

It is your obligation to use the channels in good faith, do not use them to achieve personal ends, nor for issues completely unrelated to their purpose. It is necessary to bear in mind that article 205 of the Penal Code punishes Calumny (imputation of a crime made with knowledge of its falsity or reckless disregard for the truth) with different penalties depending on its seriousness, and that article 208 of the same legal text punishes slander (attributing uncertain facts to a person in order to attack their honour and dignity).

#### 27 Whistleblower safeguards

META ENGINEERING will protect the confidentiality of the caller or complainant.

The Group is committed to avoiding and protecting whistleblowers who in good faith report wrongdoing from retaliation.

META ENGINEERING has established a Channel Management System with the necessary mechanisms to avoid conflicts of interest with respect to the internal managers of the channel.

META ENGINEERING's Internal Information System and the Control Body of the META ENGINEERING Criminal Prevention Model.

## 28 Handling of complaints

For proper processing, a register shall be kept of all complaints received by the manager of the Internal Information System. This register shall respect the requirements of **data protection** regulations, as well as the **guarantee of confidentiality**.

Once a complaint has been received, the importance, seriousness and typology of the complaint will be assessed. At the same time, the complainant must be informed of the processing and may be asked for additional information, always with the maximum guarantee of confidentiality.

Once the basic data from the analysis and preliminary evidence have been obtained, the following steps are taken:

- File the complaint (if there is no indication of its veracity or relevance).
- Refer it to the competent department, if it does not refer to an allegedly unlawful act or a breach of these GTC or any other code or regulatory compliance manual. Repetition of this conduct may be considered as an abuse or bad faith use of the channel.
- Proceed with its investigation, assigning a file number to the complaint. The investigation shall be conducted in accordance with basic constitutional principles.

Finally, for each complaint initiated, a decision is adopted, the content and reasoned grounds of which are set out in a personalised and individualised report with its reference file number.

## 29 Disciplinary system

Once the resolution on the corresponding complaint and investigation has been adopted, the disciplinary measures provided for in the META ENGINEERING Criminal Prevention Model are applied, if appropriate, without prejudice to the possibility of initiating any legal action deemed appropriate for the protection of the Group.

It is envisaged that this Code will be further developed through specific policies incorporating corrective measures for cases of non-compliance.

### 30 Ethical culture and compliance culture

This GGC forms the ethical standards and parameters of conduct to be developed within META ENGINEERING. Their observance will bring strength and consistency to the promotion of an effective compliance environment. Its implementation, communication and application are therefore directly related to the Group's commitment to raising awareness of *compliance* commitments and responsibilities.

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