

#wearelogistics

# BERGÉ Code of Conduct

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**BERGÉ**  
Moved by Logistics

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## Message from the Managing Director

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BERGÉ is committed to the development of the logistics sector and this is accredited through our 150 years in the market, providing value to our customers, being non-conformist and always seeking to improve our processes and ways of doing things. Respect for current legislation and business ethics must guide this commitment in all the projects and activities we develop, focusing on creating long-term sustainable value for all our stakeholders.

Integrity in all our actions, respect for all those who make up BERGÉ and for all external professionals with whom we interact and, in short, loyalty to the organisation, must be signs of our identity as a way of developing our business activity.

This Code of Conduct reflects the Board of Directors' commitment to business ethics and is an important statement of how we work and how we relate to each other and to third parties. The behavioural guidelines set out in this Code have been developed as a reflection of our values, and incorporate the best practices that should be the basis of our professional behaviour. In short, they seek to embody BERGÉ's corporate culture and ethics.

We are all responsible, but especially those of us who hold management positions, for BERGÉ's reputation, and we must therefore embrace the principles and guidelines laid down in this Code of Conduct, promote them and ensure that they are applied in all our activities.

Acting with integrity builds trust, protects our reputation, reduces our cost of doing business and increases shareholder value. We kindly ask you to keep this in mind, and we invite you to get familiar with the contents of the Code of Conduct that you can use as reference in your daily activities.

**Juan Aguirre**  
Managing Director, BERGÉ

## 1. Introduction

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### 1. Purpose

This Code of Conduct represents the organisation's commitment to corporate ethics and transparency in any field of action and aims to establish the principles that must govern the actions and behaviour of the professionals of BERGÉ Infraestructuras y Servicios Logísticos, S.L. and its subsidiaries (hereinafter, "BERGÉ", or the "Company") in their relations with our partners, customers, suppliers and society in general.

### 2. Scope

The Code of Conduct is addressed to all professionals of BERGÉ and its subsidiaries, regardless of their geographical, hierarchical or functional location, and of the contractual modality that determines their relationship with BERGÉ.

For purposes of the Code of Conduct, subsidiaries shall be understood as companies in which BERGÉ holds a shareholding that allows it to have control, as defined in Article 42 of the Commercial Code.

### 3. Responsibilities regarding the Code of conduct.

Understanding and complying with the principles of this Code of Conduct is a general responsibility of all the people who make up BERGÉ. Its provisions form an integral part of the employees' employment and managers employment contract to whom they are addressed.

All BERGÉ professionals have the obligation to comply with and contribute to compliance with the Code of Conduct, and to seek advice in case of doubt from their hierarchical superior or the BERGÉ Corporate Compliance Committee.

In addition, those who supervise and manage the work of others must lead by example and ensure that the people under their responsibility understand the requirements of the Code of Conduct and other company policies and procedures, and have the resources required to comply with them.

An organisation's culture of integrity and compliance is particularly relevant to the performance of its management team and middle management.

Managers and middle managers must fulfil their organisational and supervisory duties while following a people-centred leadership model. The behaviour, performance, accessibility and social skills of managers and middle managers should be exemplary. This means, among other things, that they must emphasise the importance of ethical and compliance-oriented conduct, make it a regular part of day-to-day business and promote it through personal leadership and training.

#### **4. Breaches of the Code of Conduct**

BERGÉ shall arrange for the resources required to verify compliance with this Code of Conduct and will pursue and penalise its breach under the existing labour legislation, without prejudice to other legal consequences of other nature arising thereof.

#### **5. Complaints and Whistleblower Channel**

Through the Complaints and Whistleblower Channel all BERGÉ professionals may communicate confidentially, in good faith and without fear of retaliation, all actions that, to the best of their knowledge and belief, constitute inappropriate conduct or actions in light of the Code of Conduct and the applicable regulations.

Communications received through the Complaints and Whistleblower Channel shall be received with total independence and confidentiality, with BERGÉ's Corporate Compliance Committee supervising the communication procedure in matters related to the Code of Conduct.

#### **6. Informer and Whistleblower protection**

BERGÉ will not tolerate retaliation against professionals who make use of the procedures established for reporting misconduct. Consistent with internal policies and principles, no BERGÉ person or organisation may retaliate or attempt to retaliate, or allow retaliation to be taken directly or indirectly, against any person who in good faith reports any information or complaint through the Channel or any other channel established by the Company for such purposes.

Protection of the people's right to honour is one of BERGÉ's action principles. The Corporate Compliance Committee, and any other BERGÉ body in charge of managing matters related to the Complaints and Whistleblower procedures, shall pay utmost attention to ensuring this right.

## 2. Guidance

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BERGÉ's Code of Conduct is based on internationally accepted conventions on the defence of Human Rights, in particular the United Nations Global Compact.

The fight against corruption is one of the central elements defining BERGÉ's principles. In this regard, at BERGÉ we are committed to the United Nations Convention against Corruption (UNCAC), the purpose of which is to promote and strengthen measures to prevent and combat corruption more effectively and efficiently; to promote, facilitate and support international cooperation and technical assistance in preventing and combating corruption, including asset recovery; and to promote integrity, accountability and proper management of public affairs and public property.

## 3. General instructions

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### 1. Compliance with the law

BERGÉ and all its professionals must comply with the laws and regulations of local, regional, national, international or foreign countries that apply to the Company's activities.

If you are not sure whether or not a certain legal provision is applicable, or how it should be interpreted, you should consult with your line manager, the Legal Department or the GRC Department. In no jurisdiction in the world does ignorance of the law exempt from compliance with it.

### 2. Ethical conduct

All BERGÉ professionals shall act with independence, moral integrity and respect for all people. Their actions in the performance of their duties and responsibilities shall be determined by:

- Loyalty and good faith towards the members of BERGÉ and third parties related to the performance of their responsibilities.
- Prioritising BERGÉ's interests over personal or third-party interests.
- Not using one's position, both when exercising one's own duties and in one's relation with third parties, for one's own benefit or that of one's family members.
- When addressing third parties, who reasonably expect them to speak as representatives of BERGÉ, one must state BERGÉ's opinion and not one's own.
- In order to guarantee the uniformity required of the messages to be transmitted, the respective communication departments will be the only channels of communication with the media.

Employees and collaborators shall not use BERGÉ property for private purposes, unless duly authorised.

The use of assets and resources made available by BERGÉ to professionals for the performance of their work, including Internet access and operating facility, shall conform to security and efficiency criteria, and for professional, legal and authorised purposes only, excluding any use, action or function that is illicit, contrary to BERGÉ's internal regulations or inappropriate from a business point of view. This obligation extends to both tangible and intangible assets, including trademarks, know-how, confidential or privileged information and information systems.

In order to maintain professional discretion and confidentiality, BERGÉ professionals shall endeavour to convey to their closest relatives the criteria set forth in this Code of Conduct.

### 3. Professionalism

BERGÉ professionals must be known for their high professional standards and their behaviour in the performance of their duties and responsibilities must observe the following principles:

- Paying special attention to motivation and professional development, teamwork and enhancing communication.
- Aligning the performance of their duties with an efficient achievement of results.
- Collaborating with the rest of BERGÉ professionals.
- Searching synergies and their best use within BERGÉ.
- Providing accurate, necessary, complete and timely information to superiors and their collaborators, allowing the correct performance of their duties.
- Knowledge of and compliance with the laws and regulations affecting BERGÉ activities.
- Compliance and proactivity to comply with preventive safety measures.
- Using all assets belonging to BERGÉ, including tangible, intellectual and electronic assets, in a responsible and appropriate business manner and only for professional, lawful and authorised purposes.

#### 4. Conflicts of Interest

For purposes of this Code of Conduct, a Conflict of Interest shall be understood to exist in situations where the personal interests of an employee or those of a third party compete with the interests of BERGÉ.

BERGÉ professionals shall avoid Conflicts of Interest and refrain from being party to situations in which the objectivity or professionalism required in the performance of their professional responsibilities may be compromised.

In the event of a Conflict of Interest or a situation that may potentially involve or give rise to a Conflict of Interest, BERGÉ professionals must refrain from making any type of decision that may contravene the interests of BERGÉ and immediately inform their hierarchical superior and/or the GRC department to resolve the situation in a fair and transparent manner.

By way of example, and without being limited thereto, the following situations shall be considered as potentially involving Conflicts of Interest, and which must therefore be reported:

**i. Hiring of persons with family ties to BERGÉ professionals:**

Hiring and career development decisions shall be fair and objective and based on suitability criteria. Compliance with the selection protocol will be monitored under the principle of "if the need exists and on equal merit". BERGÉ shall adopt the measures required to ensure that professional relationships between family-related persons are developed under professional and independent criteria.

**ii. Supplier contracting:**

BERGÉ professionals involved in third-party contracting must always consider the interests of the organisation above their own or third-parties' particular interests, and refrain from participating in contracting and decision-making processes that affect individuals or legal entities with which they have a relationship that may give rise to a Conflict of Interest.

**iii. Exercising other activities:**



BERGÉ professionals may only conduct work and professional activities other than those arising from their contractual relations with the company when such activities do not interfere with their responsibilities with BERGÉ, do not imply a risk to BERGÉ's reputation, and are not in conflict with BERGÉ's interests. Under no circumstances shall BERGÉ professionals compete with the organisation, nor shall they take personal advantage of business opportunities presented to them during the course of their employment relationship.

When in doubt as to whether or not a given situation or activity may constitute a potential Conflict of Interest, BERGÉ professionals should immediately consult the GRC department.

## 5. Relations with third parties

BERGÉ professionals shall relate to suppliers, customers and third parties in a lawful, ethical and respectful manner.

### I. Defence from the competition and fair-trade.

BERGÉ competes fairly in the markets, does not engage in misleading advertising and promotes free competition in full compliance with current competition, anti-trust and fair-trade legislation, rejecting any conduct that could constitute a violation thereof.

Information from third parties, including competitor information, must be obtained legally, without resorting to the use of industrial espionage, bribery, or theft. BERGÉ Professionals shall not intentionally communicate false information about a competitor or its products or services.

Any agreement or action that may affect free competition must be previously analysed and verified by the Legal Department or the GRC department.

### II. Prevention of bribery and corruption

BERGÉ's activities are based on the principles of legality and the fight against corruption in all its forms. Particularly, BERGÉ rejects any practice that may be considered irregular in the development of its relations with customers, suppliers, competitors or authorities.

BERGÉ professionals, directly or through intermediaries, shall not promise, offer, give, authorise or solicit any undue advantage, financial or otherwise, personal favour or similar, in order to obtain or secure business, influence the independent decision-making of a third party, or obtain any other advantage from a third party, whether public or private. Nor will BERGÉ professionals accept such an advantage in exchange for preferential treatment from a third party.

Likewise, BERGÉ professionals shall refrain from engaging in any activity or conduct that could give rise to the appearance or suspicion of such conduct or an attempt thereof.

### III. Gifts and invitations

BERGÉ competes fairly at arm's length through quality, service and price, and not by offering and/or accepting inappropriate benefits.

BERGÉ professionals must avoid disproportionate or improper gestures of courtesy with third parties with whom they interact in the performance of their duties, which must always correspond to the purpose of being courteous, and not seek any other benefit.

BERGÉ professionals may only offer, grant, request or accept gifts to or from a natural or legal person with whom BERGÉ directly or indirectly maintains a relation, whatever the kind, following the usual social or courtesy customs and provided that they do not negatively influence their independence in decision-making related to the duties arising from their position. In no case may they accept, offer or promise a gift or invitation that, for any reason, is prohibited by law or by current or generally accepted business practices, or that may cause the appearance of bad faith or immorality, or that may influence or be construed as an attempt to influence the decision-making process of a third party.

BERGÉ professionals shall not use their status as employees to request, demand or obtain personal advantages.

Particularly, all applicable legislation against corruption of public officials or employees shall be strictly complied with.

#### **IV. Suppliers**

BERGÉ's objective is to foster relationships with suppliers, contractors and collaborators based on trust; on transparency of information; on a shared pool of knowledge, experiences and capabilities; and on compliance with an ethically responsible corporate culture; all in the context of the principles set out in the internal policies in relation to them.

The selection of suppliers shall be governed by objectivity and transparency criteria, reconciling the Company's interest in obtaining the best supply conditions with the convenience of maintaining stable relationships with ethical and responsible suppliers.

In addition to avoiding any Conflict of Interest, the relationship with suppliers must be governed by integrity, business ethics, strict compliance with applicable legislation and universally accepted principles and rights.

#### **V. Customers**

The relationship with our customers must be based on effectiveness, efficiency and professionalism, and we must establish prices for our goods and services with honesty.

#### **VI. Business Partners**

BERGÉ professionals who are responsible for hiring suppliers of goods and services, advisors, consultants, agents, distributors, joint venture partners or any other third party with whom BERGÉ establishes a business relationship shall ensure that such third parties understand and comply with the Code of Conduct and internal regulations on anti-corruption and crime prevention.

They must also conduct a due diligence process aimed at assessing the qualification and reputation of such business partners in Compliance matters.

#### **VII. Political contributions, charitable donations and sponsorships**

BERGÉ develops its business model without interfering politically in the communities where it develops its manufacturing, distribution and/or marketing activities. All BERGÉ relationships with public institutions must be guided by institutional respect, communication, transparency and legality. Any participation and involvement of BERGÉ professionals in the political process

shall be on an individual basis, on their own time and at their own expense, avoiding any mention of their status as BERGÉ employees.

BERGÉ does not make political contributions (donations to politicians, political parties or political organisations). However, as a responsible member of society, it may make monetary donations or donations of its products for educational and scientific, artistic and cultural purposes, and for social and humanitarian projects.

All donations made by BERGÉ must be transparent. This means that the identity of the recipient and the destination of the donation must be clear and the reason and purpose of the donation must be justified and documented. "Quasi-donations", i.e. donations that appear to be compensation for a service, but are substantially higher than the value of the service are prohibited as they imply a violation of the principle of transparency.

Sponsorships shall respond to transparency and proportionality criteria, the purpose of which must be related to the activities, sectors, locations or communities in which BERGÉ conducts its activity and ensure a return for the Company, and in no case shall the purpose be to obtain a commercial advantage or of any other nature.

#### **VIII. Prevention of money laundering**

All BERGÉ professionals must comply with applicable anti-money laundering laws and with the Company's internal procedures for detecting and rejecting suspicious forms of payment from our customers or other transactions that may involve money laundering.

To prevent problems in this regard, BERGÉ professionals will be vigilant and report any suspicious behaviour by our customers and business partners. We must also follow all accounting, recording and financial reporting requirements applicable to cash and payments in connection with other transactions and contracts.

#### **IX. Customs and export control**

Export control laws may be triggered in connection with direct or indirect exports or imports to or from sanctioned countries or parties. Violations of these laws and regulations can result in severe penalties, including fines and the loss of import and export authorisations (interruption of the supply chain) or even the license to conduct the business activity.

Customs import and export laws must be complied with whenever international borders are crossed. At BERGÉ we have the obligation to ensure the correct implementation of all legal requirements in the field of foreign trade and export and customs control and to comply with internal procedures in relation to direct or indirect exports with the list of countries or persons on which there are sanctions or restrictions.

## **6. Confidentiality**

Confidential information is information that is not or not yet public knowledge and includes, among others, trade secrets, business, marketing and service plans, databases, records, unpublished financial or other information, etc.

Confidential Information to which employees have access during the course of their professional relationship with BERGÉ, and once it has ended, shall be subject to professional secrecy, and under no circumstances may it be disclosed to third parties.

BERGÉ professionals may not make use of any trade secret and/or any Confidential Information related to BERGÉ's business activity, nor of its agreements, transactions or business or any other confidential information related to its suppliers, customers, agents or distributors, which is not of a public nature, and whose publicity may affect BERGÉ's interests.

## **7. Financial information**

The economic and financial information shall give a true and fair view of the economic, financial and equity reality of the Company in accordance with the applicable accounting principles and international financial reporting standards.

To this end, BERGÉ's professionals shall ensure that all transactions with economic significance conducted on behalf of the Company are clearly and accurately recorded in appropriate accounting records and are available to internal and external auditors.

## **8. Insider information**

Disclosure of insider information outside the normal scope of the job duties or professional duties of BERGÉ professionals is not authorised. This applies both to information disclosed within BERGÉ and outside, including to journalists, financial analysts, customers, consultants, family members or friends.

BERGÉ professionals shall always ensure that insider information is protected so that unauthorised persons do not have access to it.

## **9. Data protection and information security**

All BERGÉ professionals shall observe the current legislation on Data Protection. Personal data entrusted by professionals, clients, suppliers, shareholders and candidates in selection processes will be kept in an appropriate manner, and its use will be solely for authorised purposes.

## **10. Quality, safety and environmental protection**

### **I. Quality**

The activities conducted by BERGÉ do not pose unacceptable risks to life or health as they are compliant with the technical regulations applicable to all our activities. Quality is an essential component of our brand.

### **II. Health and safety.**

BERGÉ applies and constantly improves strict standards to ensure hygiene, health and safety in the workplace. All BERGÉ professionals must individually and collectively contribute to the safety of the facilities, ensuring knowledge of and respect for policies, standards and procedures, and reporting any hazardous situations.

Safety concerns all persons working on BERGÉ sites, including employees of supplier companies. BERGÉ requires observance of all safety rules in its establishments and will require its suppliers to raise awareness of this to their employees.

### III. Environmental protection

Environmental protection is a corporate responsibility, a social responsibility and a success factor. BERGÉ aims to become an eco-efficient company, and therefore to work to reduce its overall environmental and carbon footprint wherever possible.

To this end, BERGÉ promotes respect for natural resources by controlling their consumption and seeks to reduce the impact of climate change and environmental pollution in all its operations. To this end, BERGÉ involves its suppliers and contractors through a responsible purchasing policy.

#### 11. Relationship with authorities and tax administration

At BERGÉ we promote and apply our tax strategy and our general commitment to compliance, development and implementation of good tax practices in Spain and in the other countries in which we operate.

When we compete for contracts or grants promoted by government entities and public companies, we act in a transparent, honest and accurate manner in all our negotiations and interactions with them.

#### 12. Labour relations

BERGÉ's relations with workers' representatives are based on trust, transparency of information and negotiation in good faith, sharing knowledge, experiences and needs to generate a social climate that fosters understanding and cooperation.

BERGÉ is committed to creating a global framework for labour relations and employee representatives.

We are aware of the importance of a comprehensive personal development and family reconciliation and work to achieve the balance required between our professional, family and personal lives.

#### 13. Diversity, respect and a harassment-free environment

BERGÉ respects and promotes respect for the personal dignity, privacy and individual rights of all people, and we are committed to maintaining a work environment in which there are no situations of discrimination or harassment. This environment must be characterised by mutual trust, absence of intimidation, oppression or exploitation, so that all BERGÉ professionals can work in a safe and stimulating environment.

## 4. Communication and dissemination

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The full text of the Code of conduct shall be available to all BERGÉ professionals, all of whom shall be obliged to its strict compliance, and shall be the subject of communication, training and awareness-raising actions for its timely understanding and application.

The Code of Conduct will be available through the corporate Intranet and the organisation's website for promotion to third parties.

## 5. Approval and review

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This Code of Conduct was approved by BERGÉ's Board of Directors on 25 January 2023, is incorporated into the internal regulations and may be reviewed and/or modified to adapt to the needs resulting from applicable regulations, technological progress, and other relevant changes in the organisation.