



A A R U S

CODE OF BUSINESS CONDUCT



APPROVAL

General Management

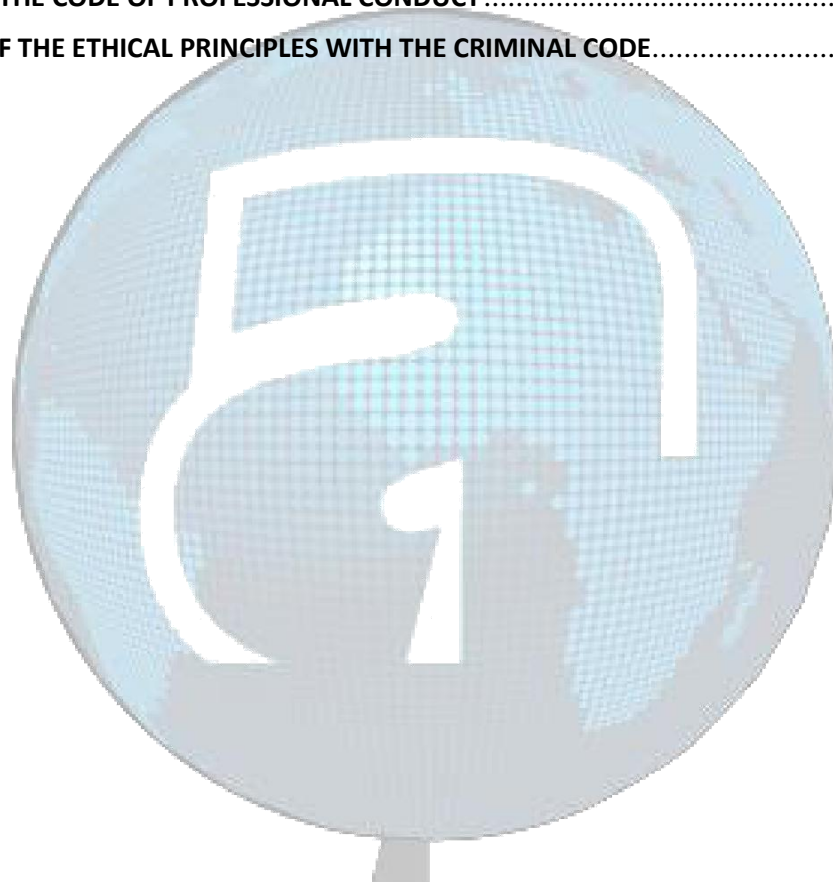
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1 INTRODUCTION

1.1 Purpose

This Code of Professional Conduct summarises the ethical principles on which the activity of the Aarus Group is based. It contains a description of the behaviours to be promoted and the behaviours to be avoided in order to ensure the ethical and responsible behaviour of all professionals of the Aarus Group companies in the development of their activity.

The Aarus Group sets high standards for operating ethically and in accordance with the law. This Code also presents the basic principles for business partners cooperating with the Aarus Group. We take these principles into account when selecting our partners.

At all levels of the Aarus Group, the real and effective application of these principles will be ensured, so that this self-regulation system achieves the elimination of any act that may put the values and legal assets to be protected at risk.

1.2 Scope of application

Corporate area. - This Code of Conduct applies to all companies in the group, as well as to subsidiaries and affiliated companies over which the Aarus Group has effective control or is a member of the management bodies.

Personal area. - This Code of Ethics is applicable to all levels of the Aarus Group, including administrative bodies, management positions, control bodies and all personnel.

Relationship area. - The scope of application of this Code shall extend, as far as possible, to suppliers, distributors and customers of the Aarus Group. In the event that this is not possible, contracting will be limited to companies with similar policies or else codes of conduct, preventive measures and control systems will be contractually imposed to prevent behaviour contrary to the principles contained in this Code of Ethics.

Geographical area. - This policy shall apply to the activities of the Aarus Group in any geographical area, both local and international.

2 GENERAL RULES OF PROFESSIONAL CONDUCT

2.1 Legal compliance

The professionals of the Aarus Group shall strictly comply with the national laws in force, in accordance with the spirit and purpose of the rules. They shall also fully respect the commitments and obligations assumed by the Aarus Group in its contractual relations with third parties.

The Aarus Group will abide by the judicial and/or administrative decisions that are issued, but reserves the right to appeal, before as many instances as appropriate, the aforementioned decisions or resolutions when it deems them to be not in accordance with the law and contravene its interests.

Any director, manager or employee who becomes aware of a contravention not only of the provisions of this Code but also of a rule in force, regardless of

its rank (law, regulation, ordinance) or scope of application (state, regional or local) carried out by a member of the company must immediately report it to the competent person, through the mechanisms adopted for this purpose (Internal Communication and Whistleblower Channel).

2.2 Commitment to human and labour rights

The Aarus Group is committed to and bound by the human and labour rights recognised in both national and international law.

In the performance of the company's activities, the Fundamental Rights and Public Freedoms set forth in the Universal Declaration of Human Rights of 1948; the Spanish Law against Child Labour; the International Covenant on Civil and Political Rights of 16 December 1966; the International Covenant on Economic, Social and Cultural Rights of 16 December 1966; the Spanish Constitution of 1978 and all regulations aimed at protecting and observing fundamental rights and public freedoms recognised in Spanish territory must be scrupulously, rigorously and fully observed.

2.3 Professional code of integrity

The guiding criteria for the conduct of Aarus Group professionals shall be professionalism and integrity.

- ④ Professionalism is diligent, responsible and efficient action focused on excellence and quality.
- ④ Integrity is acting loyally, honestly, in good faith, objectively and in line with the interests of the company.

It is the obligation of all professionals of the Aarus Group to inform the relevant hierarchical superiors about the outcome of any criminal or administrative legal proceedings of a sanctioning nature, in which a professional is a party imputed, charged or accused and which may affect him/her in the exercise of his/her functions as a professional of the company.

3 THE PROFESSIONALS OF THE AARUS GROUP

3.1 Principle of non-discrimination and equal opportunities

The Aarus Group promotes non-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.

The Aarus Group rejects any manifestation of violence, harassment (physical, sexual, psychological, moral or other), abuse of authority at work and any other conduct that generates an intimidating or offensive environment for the personal rights of its professionals.

The treatment and manner of addressing colleagues must always be cordial, polite and respectful, eliminating all arrogant, hostile, humiliating or rude elements from communication.

On the other hand, it is strictly forbidden to hire personnel who do not meet the minimum legal age for access to employment and the imposition of conditions in the performance of duties that involve any form of slavery, subjugation, trafficking of workers or that restrict or suppress the rights and working conditions recognised in the laws or collective agreements that are currently in force.

3.2 Reconciling family life with work activity

The Aarus Group respects the personal and family life of its professionals and will promote conciliation policies that facilitate the best balance between these and their work responsibilities.

3.3 Right to privacy

The Aarus Group respects the right to privacy of its professionals, in all its manifestations, particularly with regard to personal, medical and financial data, which are stored and safeguarded in accordance with the provisions set forth in the Organic Law on Protection of Data and other applicable legislation, and that the use made of them is always with the prior knowledge and informed written consent of the person concerned, being used exclusively for the purpose that justifies or supports their processing.

The professionals of the Aarus Group undertake to make responsible use of the media and, in general, of any other means of communication made available to them.

The Aarus Group undertakes not to disclose the individual data of its professionals except with the consent of the interested parties and except in cases where legally obliged to do so, or in compliance with judicial or administrative decisions. Under no circumstances may the personal data of professionals be processed for purposes other than those which are legally or contractually provided for.

The professionals of the Aarus Group who, due to their activity, access the personal data of other professionals of the company, are personnel with the appropriate training and professionalism for the execution of the role assigned to them and are bound by an unbreakable duty of confidentiality and secrecy regarding of the data to which they have access through their professional activity.

3.4 Occupational health and safety

The Aarus Group shall promote an occupational health and safety policy and shall adopt the preventive measures established in this respect in the legislation that is currently in force and any others that may be established in the future.

The professionals of the Aarus Group shall closely observe the rules relating to occupational health and safety, with the aim of preventing and minimising occupational risks, preventing accidents and promoting a correct working environment that complies with health and hygiene requirements. Consuming or being under the influence of any drug, narcotic or alcohol during working hours is expressly prohibited.

For this reason, protective equipment, clothing and instruments suitable for the job must always be used. Likewise, it should be encouraged and ensured that all workers use them correctly.

No worker shall be obliged to carry out an activity or be penalised for refusing to carry out a job that does not comply with occupational risk prevention regulations,

and must report, through the channels established for this purpose (Internal Communication and Whistleblower Channel), any non-compliance or non-observance of these regulations.

The Aarus Group shall promote the implementation of its occupational health and safety standards and policies in the contractors with whom it does business. To this end, sub-contracting shall not be carried out with companies that do not respect workers' rights or that employ staff whose employment situation does not comply with the provisions of the legislation currently in force.

3.5 Selection and evaluation

The Aarus Group will maintain a rigorous and objective selection policy, based exclusively on the academic, personal and professional merits of the candidates and the needs of the company.

3.6 Training policies

The Aarus Group will promote the training of its professionals. Training programmes shall be geared towards equal opportunities and career development and contribute to the achievement of the company's objectives.

3.7 Gifts and presents

Aarus Group professionals may accept a lawful gift that is considered "acceptable", i.e., a gift that is offered as a kind gesture by the customer/supplier and that cannot be considered "excessive".

Gifts are considered "acceptable" when their value does not exceed 90 euros.

Aarus Group professionals may not give or receive any form of bribe or commission from or by any other party involved, such as government officials, staff of other companies, political parties, customers, suppliers, providers and shareholders.

Acts of bribery, which are expressly prohibited, include the direct or indirect offer or promise of any kind of improper advantage, any instrument of concealment, as well as influence peddling.

3.8 Conflicts of interest

Professional decisions shall be based on the best interests of the Aarus Group, free from the influence of personal or family relationships or any other individual interests of the company's professionals.

The professionals of the Aarus Group will observe the following general principles of action with regards to possible conflicts of interest:

- a) **Independence:** professionals must act at all times with freedom of judgement and with loyalty to the company, regardless of their own or other people's interests. As such, they shall refrain from putting their own interests ahead of those of the company.

- b) **Communication:** professionals must disclose any conflicts of interest in which they are involved. For this purpose, the occurrence or potential occurrence of a conflict of interest must be reported in writing to the immediate hierarchical superior.

The aforementioned general principles of conduct shall be particularly observed in those cases in which the conflict of interest is, or may reasonably be expected to be, of such a nature as to constitute a structural and permanent conflict between the professional (or a person associated with the professional) and the Aarus Group.

Under no circumstances may transactions or activities be carried out within the company that entail or may entail a conflict of interest, except with the prior written authorisation of Management. The professional should refrain from taking any action in this respect until Management replies to the enquiry.

3.9 Available resources and computer security

The Aarus Group undertakes to make available to its professionals the resources and means necessary and appropriate for the execution of their professional activity, and the appropriate means in order to guarantee the protection of people and to ensure the integrity of high-value and dangerous products against loss due to intentional destruction or theft.

The Aarus Group is the owner of the property and the rights of use and exploitation of the software and computer systems, equipment, manuals, projects, studies, reports and other works and rights created, developed, refined or used by its professionals within the framework of their work or on the basis of the company's computer resources. Professionals shall respect the principle of confidentiality with regard to the characteristics of the rights, licences, programmes, systems and general technological know-how, whose ownership or exploitation or usage rights correspond to the Aarus Group.

The use of the equipment, systems and computer programmes that the Aarus Group makes available to professionals for the execution of their work, including access to and use of the Internet, must comply with criteria of security and efficiency, excluding any use, action or computer function that is illicit, or contrary to the rules or instructions of the company.

At all levels of the Aarus Group, the prevention and control of crimes that can be committed through the use of information technologies will be ensured.

These offences, which constitute prohibited acts in the Aarus Group, include the following:

1. Unauthorised access to computer systems of competitors, customers, or any other public or private company or organisation.
2. Dissemination of viruses or programmes that may cause damage to tangible or intangible assets.
3. Denial-of-service attacks.
4. Manipulation of electronic auctions.
5. Any other type of computer damage, including sabotage or simple alteration of data or information contained in a third party's information system.
6. Electronic scams, including phishing and any type of deception based on the use of information technology or social engineering.
7. Spreading rumours, criticism and boycotts on the Internet and via social networks, including retweets and the forwarding of messages of any kind.
8. Conducting misleading advertising campaigns and promotions.
9. Infringing the intellectual or industrial property of technological assets.
10. Industrial espionage through the Internet.
11. Discovery and disclosure of business secrets obtained through the Internet.

12. Unauthorised transfer of databases.
13. Unauthorised collection or transfer of confidential personal data.
14. Investigating individuals on social networks and violating their privacy.
15. Registering domains using third-party trademarks and company names.
16. Money laundering through electronic or self-consumption transactions.
17. Child pornography.

The Aarus Group will have a standard that closely regulates the use of corporate ICT resources by both internal and external users.

3.10 Sensitive and confidential information

The Aarus Group is committed to complying with the GDPR Law.

Non-public information owned by or entrusted to the Aarus Group shall, in general, be considered as sensitive and confidential information and shall be subject to professional secrecy, and its content may not be disclosed to third parties unless required by law, court order or administrative authority.

It is the responsibility of the Aarus Group and of all its professionals to provide sufficient security mechanisms and to apply the established procedures to protect the sensitive and confidential information recorded on physical or electronic media against any internal or external risk of non-consensual access, manipulation or destruction, whether intentional or accidental. To this end, the professionals of the Aarus Group shall keep the content of their work confidential in their relationships with third parties.

Disclosing sensitive and confidential information and using said information for private purposes contravenes this Code of Professional Conduct.

Any reasonable suspicion of leaks of sensitive and confidential information and/or private use of the same shall be reported by those who become aware of it to their immediate hierarchical superior or, if circumstances so require, to Management.

In the event of termination of the employment or professional relationship, the sensitive and confidential information shall be returned by the professional to the Aarus Group, including the documents and storage media or devices as well as the information stored on his/her computer terminal, with the professional's duty of confidentiality persisting in all cases.

3.11 External activities

Professionals shall devote to the Aarus Group all the professional capacity and personal effort required for the execution of their functions.

The Aarus Group respects the performance of social and public activities by its professionals.

The association, collaboration or membership of professionals with political parties or other types of entities, institutions or associations for public purposes shall be carried out in such a way that their personal nature is made clear, avoiding any potential connection to the company.

3.12 Taxes and social security

The Aarus Group will comply with its tax and social security obligations in a timely manner. The accounts of the Aarus Group shall be a fair reflection of the financial situation of the Aarus Group, including all revenue and payments made. Any manoeuvre intended to hide income or benefits will not be accepted.

All levels of the Aarus Group will be on the lookout for any customer or supplier attempting to use the Aarus Group structure for a money laundering operation. Any suspicion of a risk situation in this area should be reported immediately to the Whistleblower Channel.

Any transaction or payment to an organisation or company that may be related to the financing of terrorist activities must also be reported.

Insofar as possible, the use of cash for payments made by the Aarus Group shall be limited.

Where the use of cash is necessary, a detailed record of cash payments shall be kept. This record shall specify the amount paid, the item, the date of payment and the recipient thereof.

Under no circumstances will payments be made to natural or legal persons other than those who appear on the invoice.

Under no circumstances will payments be received from natural or legal persons other than those who appear on the invoice.

4. THE ENVIRONMENT OF THE AARUS GROUP

4.1 Customers

4.1.1 Quality of services and products

The Aarus Group is committed to offering a quality of services and products in accordance with the legally established quality standards and requirements.

Aarus Group will compete in the market on the merits of its services. Marketing and sales activities must be based on the superior quality of services that the company can offer.

4.1.2 Confidentiality

The Aarus Group will guarantee the confidentiality of its customers' data, undertaking not to disclose them to third parties except when they have the customer's consent or when legally obliged to do so, or in compliance with judicial or administrative decisions.

The collection, use and processing of customers' personal data must be carried out in a way that guarantees their right to privacy and compliance with personal data protection legislation.

The company's professionals who, due to their activity, have access to customer data, must maintain the confidentiality of such data and comply with the provisions of personal data protection laws insofar as applicable.

4.1.3 Transparency

Contracts with customers of the Aarus Group shall be drawn up in a clear and simple manner. In pre-contractual or contractual relations with customers, transparency shall be ensured and information shall be provided on the different alternatives that exist, particularly with regards to services, products and tariffs.

4.2 Suppliers and providers

4.2.1 Selection policy

The Aarus Group will adapt the selection processes for suppliers and providers to criteria of objectivity and impartiality and will avoid any conflict of interest or favouritism in the selection thereof.

4.2.2. Information confidentiality

Prices and information submitted by suppliers and providers in a selection process shall be processed confidentially and shall not be disclosed to third parties except with the consent of the interested parties, when legally obliged to do so, or in compliance with judicial or administrative decisions.

The professionals of the Aarus Group who, due to their activity, have access to data of suppliers and providers, must maintain the confidentiality of such data and comply with the provisions of the personal data protection legislation insofar as applicable.

The information provided by the company's professionals to suppliers and providers shall be truthful and not misleading.

4.3. Relations with customers and suppliers

Professionals shall avoid any kind of interference or influence from customers, suppliers or third parties that may alter their professional impartiality and objectivity, an obligation that particularly affects professionals who have to take decisions on contracting supplies and services and those who decide on the economic conditions of operations with clients.

Professionals may not receive any kind of remuneration from clients or suppliers of the Aarus Group nor, in general, accept any kind of external remuneration for services derived from the professional's own activity within the company.

In customer relations, the rules of transparency, information and protection, as well as the rights granted to customers by legislation on the protection of personal data, information society services and other applicable provisions must be applied in all cases.

The professionals of the Aarus Group undertake to comply with the internal procedures established for the awarding processes, including, in particular, those relating to the approval of suppliers and providers.

4.4. Competitors

4.4.1. Fair competition

The Aarus Group undertakes to compete fairly in the markets and will not engage in advertising that is misleading or is disparaging to its competitors or third parties.

4.4.2. Information of third parties

The collection of information from third parties, including competitive information, shall be done exclusively in a lawful manner.

4.5. Society

4.5.1. Authorities, Regulatory Bodies and Administrations

Relations with authorities, regulatory bodies and administrations shall be based on the principle of cooperation and transparency.

In order to determine the existence of possible incompatibilities, Management shall be informed prior to the acceptance of any public office.

4.5.2. Truthful, adequate and useful information

The Aarus Group shall report its policies and actions in a truthful, appropriate, useful and consistent manner. Transparency of information is a basic principle that should govern the actions of all business professionals.

The economic and financial information of the Aarus Group shall faithfully reflect its economic, financial and equity reality in accordance with generally accepted accounting principles and applicable national financial reporting standards. As such, no professional shall conceal or distort the information in the company's accounting records and reports, which shall be duly complete, accurate and truthful.

4.5.3. Anti-corruption policy

The Aarus Group declares its firm commitment not to engage in practices that could be considered corrupt in the development of its relations with customers, suppliers, providers, competitors, authorities, etc., including those related to money laundering.

No money, gifts or any other kind of economic or patrimonial benefit aimed at obtaining any kind of advantage in favour of the Aarus Group may be offered or favoured to public officials and civil servants or managers of private companies.

No activity that could be considered influence peddling, and in particular the activities summarised below, may be carried out:

1. Directly influencing a public official or authority.
2. Indirectly influencing them by accepting the offer of a third party.

4.5.4. Environment

The companies of the Aarus Group will always carry out their activities with respect for the natural environment, minimum consumption of resources and control of its environmental impact.

Rational use of resources, respect for the environment and sustainability will be ensured at all levels of the Aarus Group. For example, the selective collection of waste generated through the company's own activity and the promotion of office automation tools that reduce the group's carbon footprint.

Controls shall also be put in place on any activity or product that may pose, either directly or indirectly, a risk to collective safety and public health, due to the toxicity of the components or any other threat to individuals.

5. THE DISCIPLINARY REGIME

Failure to comply with this Code of Ethics or the regulations that develop it will constitute a breach of contractual good faith. In this scenario, the disciplinary regime established in the labour regulations and, where applicable, in the collective agreement which all Aarus Group centres adhere to, will be applied.

When it is determined by Management that an Aarus Group professional has carried out activities that contravene the provisions of the law or the Code of Professional Conduct, disciplinary measures will be applied by Management in accordance with the system of misconduct and sanctions provided for in the collective agreement or in the applicable labour legislation.

6. INTERNAL CONTROLS

The effectiveness of this Code of Professional Conduct depends to a large extent on the controls that are implemented in the development of the processes and operations carried out by the company to ensure the ethical behaviour of the personnel working in the Aarus Group and their collaboration, ensuring that other stakeholders respect and adhere to the principles and values that identify the organisation.

In this regard, this Code develops and identifies the following operational controls for compliance:

a. In the field of **personnel**:

a) Due diligence in the hiring of personnel, these controls are reflected in the procedure

b) Detection of anomalies in their behaviour:

- ④ Unusual changes in their habitual behaviour pattern. Living above apparent means
- ④ Repeatedly requesting salary advance.
- ④ Frequently irritated or upset.
- ④ Addiction to gambling, alcohol or other substances. Carrying large amounts of money in their wallet.

c) Gift acceptance:

- ④ When receiving a gift or present that exceeds the maximum limit set by this Code of Ethics or cash donation, this must be reported to the company's management, which in turn must either return the gift or use it for charitable purposes.

 b. In the field of **operations**: Financial and non-financial controls

- ④ Increased travel expenses or above the employee average Excessive credit card spending
- ④ Unusual phone calls (duration)
- ④ High volume of purchases from one supplier or a new supplier
- ④ Number of overtime hours
- ④ Define scheme with levels of authority for payment approval (depending on amount)
- ④ Accounts should have a clear description and categorisation
- ④ Restricted use of cash. It must always be substantiated with the Purchase Voucher. Joint signatures
- ④ Implement periodic reviews of financial operations

 c. In the field of **customers**:

- ④ High use of discounts or credit to a customer

 d. In the field of **suppliers**:

- ④ Approval according to their previously-studied characteristics they are safe suppliers (certifications, references).
- ④ For the procurement of goods or subcontracting of services, at least three tenders should be requested, if possible.
- ④ There must be two people in charge of assessing and awarding the tenders.
- ④ For contracts of more than 50,000 euros, the approval of two people is required.
- ④ The real need for services/equipment should be assessed.
- ④ Control the effectiveness of the services provided or purchased.

7. WHISTLEBLOWER CHANNEL

The company has a whistleblower channel available to its employees, customers, suppliers, stakeholders, etc. which they can use to report or communicate possible offences or non-compliances that contravene the code of ethics.

Communication channel	Contact information
Ethical Channel	
E-mail	calidad@aarus.com

The objective of this communication tool is to:

- ④ Establish an effective measure for the prevention and detection of illegal or irregular conduct.
- ④ Enable control measures for the company's activity.
- ④ Contribute to the continuous improvement of the company's internal processes and policies for the management and control of any illegal or irregular conduct that may be committed.

In general terms, it is possible to report any possible crime or breach that may contravene the code of ethics or internal regulations of the organisation.

For example:

- a) **Supplier-related actions:** non-compliance with market processes related to the selection of suppliers.
- b) **Harassment:** abusive, hostile or offensive conduct.
- c) **Discrimination:** discriminatory practices on the grounds of culture, political ideas, religious beliefs, race or any other type.
- d) **Restriction of freedom of expression,** association, unionism or collective negotiation. Misappropriation and diversion of resources.
- e) **Fraudulent seizure** of assets owned by the company for personal use or with the intention of making a profit.
- f) **Accounting aspects:** recording of commercial and financial transactions in a manner contrary to generally accepted accounting practices.
- g) **Conflicts of interest:** putting one's own interests before those of the company through improper actions in the exercise of one's professional duties.
- h) **Unethical conduct:** unethical or dishonest conduct by any employee at any level of the organisation.
- i) **Commitments to third parties** (customers/providers): breach of the agreements signed with third parties.
- j) **Falsification of documents:** modifying contracts, reports or documents for personal benefit or with the aim of causing detriment to the organisation.
- k) **Information security:** unauthorised use of the information of the company, its customers or its providers.

8. UPDATE TO THE CODE OF PROFESSIONAL CONDUCT

The Code of Professional Conduct will be reviewed and updated periodically, taking into account the suggestions and proposals put forward by the professionals of the Aarus Group.

9. ACCEPTANCE OF THE CODE OF PROFESSIONAL CONDUCT

1. The professionals of the Aarus Group expressly accept the full content of the Code of Professional Conduct and particularly the vision, values and rules of conduct set out herein.
2. Professionals who join or become part of the Aarus Group in the future shall expressly accept the full content of the Code of Professional Conduct and, in particular, the vision, values and rules of conduct set out herein. The Code of Professional Conduct shall be annexed to the respective employment contracts.

10. CONNECTION OF THE ETHICAL PRINCIPLES WITH THE CRIMINAL CODE

Non-compliance with the ethical principles set forth in this Code may, in most cases, coincide with elements of criminal offences set forth in the Spanish Criminal Code.

These references are listed below.

Ethical principle	Related crimes
Occupational health and safety	Infringement of occupational risk prevention legislation
Workers' rights	Crimes against workers' rights
Protection of freedom of association	
Protection of equality	
Protection of privacy	Crimes against privacy
Protection of minors	Child exploitation
Protection of foreign citizens	Exploitation of foreign citizens
Environmental protection	Environmental crimes
Protection of collective security	Crimes against collective security
Protection of public health	Crimes against public health
Market and consumer protection	False advertising
False rumours	
Alteration of prices and quotations	
Falsification of means of payment	
Punishable insolvencies	
Industrial espionage	Manipulation of public tenders
Free competition	
Compliance with legal obligations	Crimes against the tax and social security authorities
Corruption prevention	Public corruption
No political party funding	
Private corruption	
International corruption	
Influence peddling	
No use of privileged information	Use of privileged information
Prevention of money laundering	Money laundering
IT security protection	Computer damage
Respect for intellectual property	Intellectual and industrial property