



Corporate Code of Ethics and Conduct
Rover Grupo

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Forward from the President



Since the inception of the business in 1991 until the present day, when the entire Group comprises of companies with international reach and diverse profiles, I have always maintained that progress can only be achieved through Staff commitment to the highest professional and ethical standards.

And it is that commitment which appears in the “Corporate Code of Ethics and Conduct”, a guide to the values which set us apart, which sustainable success of our business should be based upon and which allows us to work with the best, constitutes value in itself in the eyes of our customers and through which we are able to work with respect for the individual and the community.

It was no easy task to compile this compendium of values and principles, as it applies to a non-uniform group of people, who, even though guided by a common interest constituting professional and business development, represent a wide range of professions and come from many various places.

When it comes to the values, it is paramount to identify with them and apply them on a daily basis. I encourage each one of you to assume a leader’s position and undertake individual actions to that end - to become an example to be followed, the person upon whom we, as a business, can stake our global reputation upon.

On behalf of Rover Grupo, I would like to thank you for your contribution into implementing the “Corporate Code of Ethics and Conduct”, the application of which is a priority and our common pride.

Alfredo Rodríguez Verdugo

President

1. Objective

The Corporate Code of Ethics and Conduct (hereinafter the "Code of Ethics" or the "Code") of Rover Grupo Empresarial, S.L. and companies part of in the form of affiliated companies in the sense of the regulations (hereinafter the "Group") establishes ethical principles and specifies the procedure for taking actions and decisions within the Group and for it in order to ensure that they are conducted in an ethical and manner strictly consistent with the applicable regulations.^(1 & 2)

The objective of this Code, constituting a starting point for creating an ethical model compliant with the Group's standards, is:

- Development of models and standards of professional, ethical and responsible conduct which should apply in relations between Employees and clients, suppliers and external

partners and in contacts with public institutions and private entities.

- Prevention of offences and prohibited conduct by persons obliged by this Code when performing official duties.

- Creating the necessary monitoring and control mechanisms to ensure compliance with the Code.

This Code also includes the commitments of the Rover Grupo in terms of professional ethics and integrity based on integrity, care for the environment, innovation and respect for human rights and labour law in all the places in which we operate.

1. We are all expected to:

Let us behave with integrity and help maintain the good reputation of the Group, and be aware that violations of the Code of Conduct will not be tolerated.

2. It is important to know that:

The Code establishes principles and guidelines for behavior that must be followed so that the actions carried out in and for The Group are carried out in an ethical manner and in strict compliance with the Law.

2. Due care

For Rover Grupo, due care in terms of ethics and integrity refers to all actions that the organization performs in order to prevent, detect and, if appropriate, eliminate inappropriate conduct not in compliance with applicable internal and external regulations which could arise within the organisation.⁽³⁾

The Group understands that due care in matters of ethics and integrity consists of several elements.

Highlighting risk areas

The Code contains guidelines on dealing with aspects of ethics and integrity, the importance of which, taking into account the nature of the organization and the work it performs, is specific.

Division of responsibilities

The Management Board of Rover Grupo Empresarial, S.L. bears ultimate responsibility

for the supervision of correct application of the Code. Responsibilities related to the organization, familiarization, understanding and application of the Code have been entrusted to the Ethics, Compliance and Response Committee.

Determining commitments

The Group's Code of Ethics summarizes the commitments undertaken by Rover Grupo and all of its employees in terms of ethics and integrity.

Ensuring that the interested parties know and understand their commitments

Rover Grupo will take reasonable steps to ensure that the Code, as well as the principles which it is based upon, are known and understood by all Employees.

3. It is important to know that:

Due diligence refers to the process of documentingly evaluating a decision, considering the situation in detail, obtaining and verifying the necessary information, and assessing the options and their consequences.

Poorly performed due diligence can lead to a poor decision-making. The consequences of bad decisions can be ve

4. It is important to know that:

Our Code of Ethics and Conduct is enforceable by all of us and it is our responsibility to comply with it and make it comply with it.

You can contribute by promoting our values to third parties and being a positive role model to follow.

5. Q: Does this Code apply to all Rover Group Professionals?

A: Yes.

All employees and other persons acting on behalf of the Group must comply with this Code, regardless of their location and the nature of their responsibility.

The Corporate Code is equally binding on all Group companies.

6. Q: I'm not sure if a behavior is in line with the Code. Where can I go for help and advice?

A: You can contact your boss or the Ethics Commission.

7. We are all expected to:

We are aware of our responsibility in complying with the Law and the Code.

Let us identify, evaluate and adequately manage, at all times, the risks related to non-compliance with the Law and the Code within the scope of our professional responsibility.

Control and supervision

The Ethics, Compliance and Response Committee is responsible for ensuring familiarity with, understanding and application of the Code of Ethics and for ensuring that the compliance mechanisms established for this purpose function properly. The Commission's tasks also include supervising compliance with the Code within the organization and periodic reporting within that scope to the Management Board of Rover Grupo Empresarial, S.L.

Ensuring compliance

Rover Grupo has established an Alert and Query Procedure, supervised by the Ethics, Compliance and Response Committee, allowing Employees acting in good faith, without the risk of repression, to report irregular practices within the scope of matters covered by the Code. All employees are required to report every observed instance of inappropriate conduct. The Ethics, Compliance and Response

Committee is obligated to process received reports and queries and, in general, to ensure compliance with the Code.

Correcting bad practices

Rover Grupo applies the principle of "zero tolerance" to bad practices in matters covered by the Code. Cases of non-compliance with the rules will be analysed and addressed by the Ethics, Compliance and Response Committee in accordance with internal and external standards and in accordance with established procedures for solving reported cases and queries in criminal and other matters.

Remedial actions

Whenever necessary, Rover Grupo is committed to developing internal standards, procedures and controls required for the effective implementation of the commitments contained in the Corporate Code of Ethics and Conduct.

3. Implementatio scope

The present Code is addressed to all Employees and managers of the companies of the Rover Grupo, irrespective of their position, the type of contract specifying the relationship with the company or the location where they work. For the purposes of this Corporate Code of Ethics, hereinafter they are referred to as "Employees" or, separately, "Employee". ^(4 & 5)

The Code should be applied in every geopolitical area, always respecting the law as well as the cultural, linguistic, social and economic differences of individual countries in which the Group operates. The regulations, practices or internal procedures applicable to natural and legal persons subject to the Code of Ethics, more stringent than the provisions contained therein shall prevail.

No Employee, irrespective of their place in the hierarchy, job title or position, shall not be entitled to persuade another Employee or third party to act contrary to the provisions of this Code. No Employee can justify inappropriate conduct by referring to an instruction issued by a superior or by claiming ignorance of this Code.

Under the terms set out below, Employees are required to inform their superiors or the Ethics, Compliance and Response Committee of any breach of the Code or non-compliant conduct, if they have direct knowledge or reasonable suspicion of a violation. It is recommended to use the notification reporting channel, referred to as the "Notification Management System" (NMS), as the main way to report irregularities and submit questions

to the Ethics, Compliance and Response Committee.⁽⁶⁾

The Group will also encourage suppliers, counterparties and other business partners to adopt guidelines on how to proceed in accordance with the recommendations set out in this Code.

4. Publication and adoption

The Group will publish and disseminate to Employees, suppliers, contractors, partners and other third parties involved in the Group's activities the content of this Code by providing its paper or electronic version, or by publishing it on a website, intranet or in other appropriate manner.

All employees joining the company and becoming part of Rover Grupo must expressly accept the Values and Principles as well as standards of conduct set forth in this Code.

The Group expects a high level of commitment and compliance with the Code of Ethics from the management and Employees. Employees in managerial positions within the Group are required to:

- Take appropriate decisions and make appropriate measures available to ensure that the recommendations set out in this Code are known and followed.
- Within the scope of the entrusted

The conduct criteria described in this Code are not intended to describe all possible situations or circumstances which a Rover Grupo Employee can find themselves in, its purpose is only to determine general guidelines for conduct useful in the performance of the duties entrusted.

responsibility, ensure correct implementation and proper monitoring of compliance with the recommendations of the Code.

The Group may require its Employees and third parties formally related to it, to periodically confirm the compliance of their actions with the guidelines of the Code by submitting relevant documentation.

For consultants, suppliers, subcontractors and partners of any kind relative to any company part of the Group, consent to comply with the Code will be reflected in the general contractual clauses signed within the scope of the said cooperation. Gross and / or repeated non-compliance with the recommendations of this Code by consultants, suppliers, subcontractors and partners will result in the termination of commercial relations binding the parties.

5. Principles of ethical conduct and actions

5.1 Observing ethical regulations and values

Rover Grupo undertakes to develop its business and professional activities in accordance with the law in force at the place of business, while respecting high ethical standards, ensuring that the spirit and objectives of national and international standards are maintained.⁽⁷⁾

All employees of Rover Grupo have to comply with the regulations in force in the countries in which the company operates and comply with high ethical standards of conduct in all activities undertaken. They are also obliged to avoid any conduct which, even without infringement of the law, could harm the image or reputation of Rover Grupo and negatively affect its interests.

8. Q: *As head or manager of the Group, what is my role in complying with the Law and the Code?*

A: Compliance with the Law and the Code is one of the key responsibilities of managers and bosses. You are obliged to instruct and carefully control the Professionals under your responsibility, in order to ensure that they know and comply with the Code and the regulations applicable to their specific responsibilities.

9. Q: *I have heard a rumor that one of our suppliers has forced laborers and is even said to be able to employ child labor. Should I ignore this rumor?*

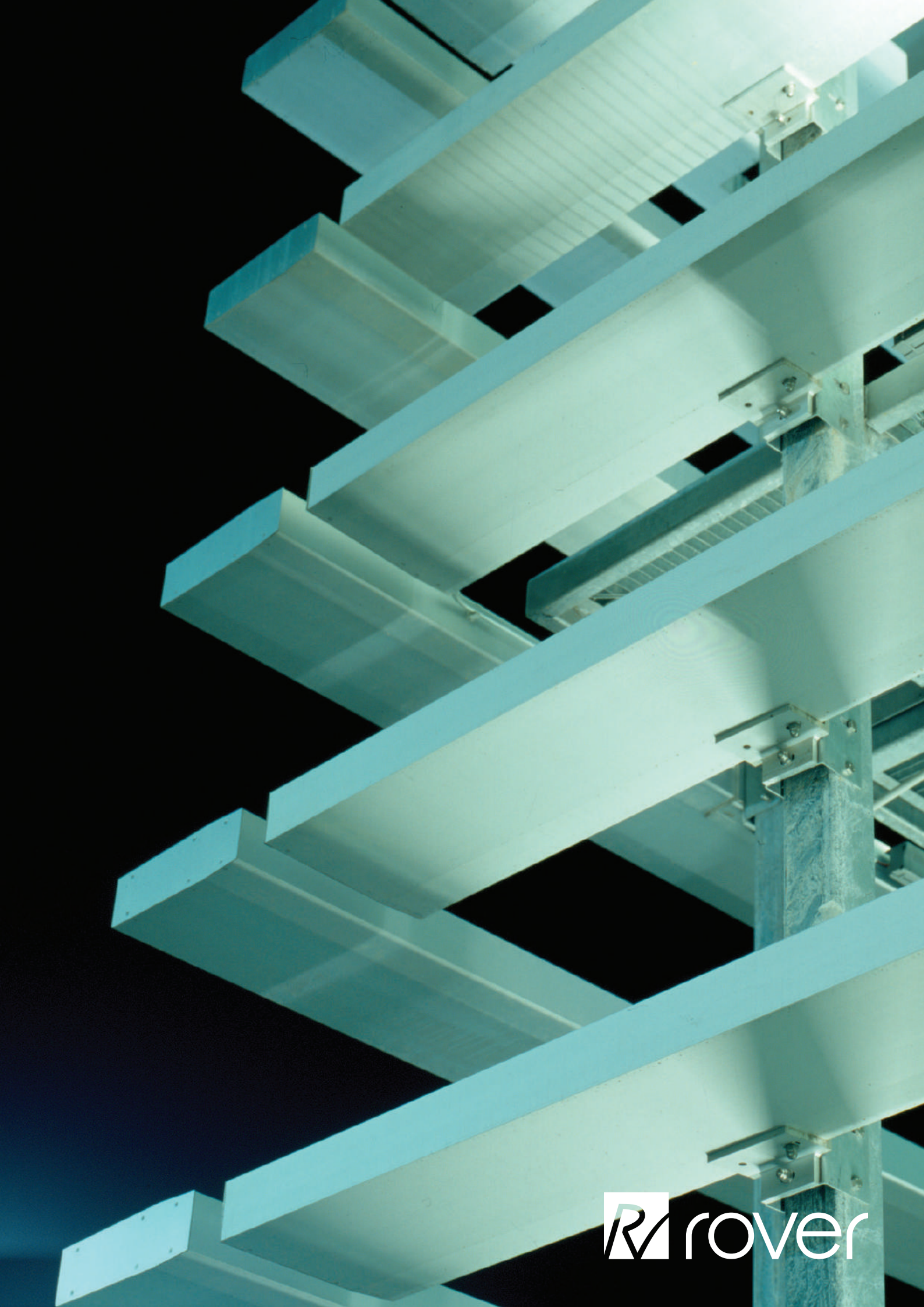
A: No.

You must immediately communicate this information to your boss and the Ethics and Compliance Committee. The Group protects human rights and will not tolerate conduct contrary to the Law by its business partners.

10. Q: *I have the possibility of obtaining a good result, but to achieve it I would have to violate the indications of the Code on Business Integrity. Am I allowed to do so?*

A: No.

You must comply at all times with what is indicated in the Code. Discuss the situation with your boss and work together to find a solution that conforms to the Code.



Employees participating in the registration, preparation or review of financial information should know and comply with both the legal requirements and standards affecting the performance of the tasks entrusted to them, thus ensuring the financial reporting credibility.

Employee's actions contrary to the law, issuing instructions or business orders going in this direction do not absolve Employees who follow such instructions or orders. Do not execute instructions contrary to applicable legal standards and the provisions of this Code. Employees are required to report such instructions via the Notification Management System "NMS".⁽⁸⁾

Every person bound by this Code who is subject to criminal proceedings in connection with the performance of professional duties is obliged to inform the Director of the Legal Department immediately in writing.

5.2 Commitment to human rights and employees' rights

The Group feels committed to and bound by human and employee rights under national and international law and the principles underlining the Global Pact of the United Nations.

In particular, the Group entirely rejects the possibility of child labour and forced or compulsory labour, undertakes to respect freedom of associations and collective bargaining, rejects discrimination at the recruitment stage and during performance of work and respecting the rights of minorities in the places where they are effective.⁽⁹⁾

With reference to child labour, the Group will not use or incorporate any product or service that results from such activities and will ensure that the provisions of the International Labour Organization (ILO) regarding the work of minors are observed. The Group requires all its Employees and suppliers to strictly adhere to this principle and will not allow any contradictory practices by its contractors or, generally, by companies it works with.

The Group's specialists will be vigilant and will exercise due control to avoid illegal employment of Employees, both at within the

Group as well as in the entire chain of suppliers, contractors and other business partners.

5.3 Integrity

Personal integrity and ethics are the very valuable assets of Rover Grupo.

Therefore, the conduct of all Rover Grupo Employees will be based on integrity understood as actions which are loyal, honourable, undertaken in good faith, objective and in accordance with legal regulations and ethical principles as well as legitimate interests and values of the Group.⁽¹⁰⁾

5.4 Transparency, reliability of information

The Group's activities and decisions will be implemented in accordance with the principle of transparency, provision of accurate and complete information, correctly describing its activities and business strategy.

Transparency of information is the basic principle that should govern the actions of the Group's Employees. All persons obliged to comply with the Code of Ethics are required to provide the Group with accurate and complete information about activities in their operational area and scope of competence.

The Group's financial data is designed to faithfully reflect its economic, financial and asset value, in accordance with generally accepted accounting principles and international financial standards. The data has to be complete, accurate and true.

No Employee shall conceal or distort information in the Group's accounting records and reports. Provision of unreliable information, both within the Group (between Employees and intended for them from companies, departments, internal bodies ...), and outside the Group (auditors, partners, administration, media ...) is a violation of the Code of Ethics.⁽¹¹⁾ Obligations pertaining to information are also subject to the confidentiality clause necessary to protect the assets and rights of the Group, always in accordance with applicable law.

11. Q: *I have travelled for work and lost some of my food bills with a client. A colleague says that it is okay to present some fictitious receipt that does not correspond exactly to the expense. Is that correct?*

A: No.

If you did, you would be falsifying your expense report, which would be unacceptable. Talk to your boss and the Personnel Department to find a suitable solution.

12. We are all expected to:

Behave in accordance with the Group's values. In the case of managers, let's demonstrate our leadership commitments day by day.

13. We are all expected to:

Consider respect for people a priority issue and an opportunity for the success of our company. Let's make sure that no one is discriminated against.

We do not participate in or allow any form of harassment in the workplace.

Let us report if we are aware of any discrimination or harassment in the workplace.

14. It is important to know that:

Acts of discrimination are generally obviously offensive and easy to identify, but sometimes the situation is not entirely clear.

If you witness that someone within the Group makes comments or maintains discriminatory attitudes, you must stop the conversation immediately and inform

your colleague that they are violating our Code of Ethics and the Law. If the situation persists or you consider it serious, you must inform your boss and the Ethics Committee.

15. Q: *I have the impression that my boss does not like me and that for this reason he is taking me away from promotions or denying me a raise. What should I do?*

A: In most cases, you can solve this by raising your concern with your boss in an open and direct way. However, there may be circumstances where you prefer to speak confidentially with the Human Resources Department.

16. *It is important to know that:*

The training programs are designed to help Professionals meet their obligations and improve their expectations of the Organization.

17. Q: *I have received a call to attend a Group training course and I have a lot of work at the moment. Should I attend?*

A: YES.
Attendance at the courses of the Group's Training Plan is mandatory, and it is especially so in the case of courses related to the Code or Occupational Risks. Only for reasons of force majeure, duly justified before the Department of Human Resources or the Department of Occupational Risks, you may be exempted from attending a specific course.

6. Relations with and amongst Group employees

6.1 The work environment

Rover Grupo is staunchly committed to creating a work environment that defines trust and respect for human dignity, cooperation between Employees and the effort of team work. Any abuse of power, as well as any other conduct which may lead to the creation of a working environment perceived as intimidating, offensive or hostile is prohibited.⁽¹²⁾

6.2 Respecting others

The Group rejects all manifestations of physical, psychological, moral harassment or abuse of power, as well as any other conduct which could create an intimidating or offensive work environment that is not in accordance with human rights. The Group promotes working conditions that prevent bullying in all of its manifestations, including all forms of sexual harassment.^(13 & 14)

Group Employees must commit themselves to action devoid of any discrimination on grounds of nationality, race, sex, age, religion, ideology, sexual orientation, social origin, state of health, disability, language or any other personal or collective circumstance, respecting the rights of minorities.

All Employees are required to treat their colleagues, superiors and subordinates with respect. Similarly, relations between Group employees, officials and business partners should be based on respect and mutual cooperation.

6.3 Actual equality

All employees have equal opportunities to develop their careers in the Group.

This obligation applies to all aspects related to employment (personnel selection, contract signing, training sessions, promotions, transfers, termination of contracts, remuneration and bonuses ...), based on objective criteria, taking into account the strengths of each person, their talents, skills and performance, as well as the particular needs of the business.⁽¹⁵⁾

The Group does not accept any kind of professional discrimination on account of age, gender, race, religion, political views, sexual orientation, social origin or disability.

Recruitment and promotion of employees are based on abilities and the fulfilment of the functions entrusted, as well as on the criteria of merit and skills required by the given position, as well as on the basis of diversity.

6.4 Personal and professional life balance

The Group values the benefits which the balance between professional and personal lives affords to employees and the company and will encourage activities aimed at facilitating the reconciliation of these two areas of life.

6.5 The right to privacy and confidentiality.

The Group respects the its Employees privacy right, in particular in terms of personal details, and undertakes to demand and use only data about Employees which is necessary for the effective management of the company's operations or where the law requires these to be updated.

The Group undertakes not to disclose personal or confidential data of its Employees or third parties without the consent of the interested party and except where it might be required by law or in order to comply with court or administrative rulings.

Under no circumstances may personal and confidential data be processed for purposes other than those provided for by the law or as agreed.

Employees who, while performing their duties within the Group, have access to personal data or confidential information about other Employees or third parties are obliged to observe and keep this information confidential in a responsible and lawful manner.

6.6 Professional development and training

The group understands that through training its Employees achieve better results at work and contribute to the success of the company, laying the foundations for the future of the organization.^(16 & 17)

The Group will support the training of its Employees by facilitating their learning, professional development and promotion in accordance with the expectations of the Employees themselves and the needs of the company.

All employees are obliged to actively participate in training and to take advantage of the training offered by the Group. Employees undertake to update their knowledge and skills necessary to improve their professional skills. In particular, employees are required to participate in training and refresher sessions pertaining to familiarity with the Code and supplementary documentation.

6.7 Group loyalty and conflict of interests

Employees breach loyalty towards the Group by taking actions which violate the principles and provisions set out in the Code and in the supplementary documentation.

Employees and other third parties required to comply with this Code should not participate in proceedings and decisions that may be understood as a conflict between their own interests and the interests of the group. A conflict of interest arises when the employee's personal interests are in direct or indirect contradiction with the Group's interests.^(18 y 19)

Group Employees are obligated to observe the following principles:

- Always act loyally towards the Group, without placing their own interest above the interest of the Group.
- Do not participate or influence decisions where a conflict of interest is present, do not participate in meetings at which such decisions are made, do not use access to confidential information associated with a conflict of interest.
- Inform the Group about a conflict of interest in which they are in or suspect that they may be in.

It is considered that the Employee's personal interest exists when a matter pertains to them, a natural person or a legal person associated with them. Persons associated with an Employee

shall include:

- A spouse or a person with whom the Employee remains in an analogous sentimental relationship.
- Ancestors, descendants and siblings of the Employee or their spouse (or a person with whom the Employee remains in an analogous sentimental relationship).
- Ancestors, descendants and siblings of the Employee's spouse.
- Businesses or entities in which the employee or persons associated with him directly or indirectly through third parties participate in a manner determined by law or when, directly or indirectly, he or a third party connected with him by way of an economic, personal or professional relationship has a personal interest or performs an administrative or managerial function, or from whom he receives remuneration for any reason or has, directly or indirectly, a significant influence on decisions made by these businesses or entities.⁽²⁰⁾

If there are any doubts, the Employee is obliged to report the circumstances to the immediate superior or to the Director of the Legal Department in order to avoid making a decision which might be deemed detrimental for the company's interest.

Before accepting a public position, the Employee should inform the Director of the Legal Department in order to determine whether he or she potentially has a conflict of interest. The Director in turn informs the Ethics, Compliance and Response Committee.

6.8 Using the Group's assets and resources

The Group provides its employees with resources and assets necessary to conduct business, which include, among others, assets and information. These include a wide range of information technology, resources such as access to the Internet, e-mail, Intranet, software, computers, phones, fax machines etc.^(21 & 22)

18. We are all expected to:

Avoid situations in which our personal interests conflict with those of the Group.

We do not misuse our position in the Group for personal gain or to benefit family members or third parties.

Let us immediately report any actual or potential conflict of interest in order to find an appropriate solution.

19. Q: How do I know when I am facing a conflict of interest?

A: Reflect on whether:

The hindering situation will carry out your work fairly and free from personal judgment.

You are in a position where you could share confidential information (even accidentally) with co-workers, customers, suppliers, or even your competition.

You are tempted to use Group information for purposes other than those of the Group.

The situation makes it difficult for you to act in accordance with the principles established in our Code, other internal policies or the Law.

If someone found out about the situation, you would be embarrassed or cause some harm to you or the company.

If the answer to any of the previous questions was "yes", you should seek advice from the Legal Directorate or the Human Resources Department. The mere appearance of a conflict of interest can have a negative impact on you or the Group.

20. Q: *My sister works for a provider who opts for a contract with the Group. I can influence the selection process. What should I do?*

A: There is a conflict of interest. You must communicate this conflict and abstain from participating in the decision. Your boss will decide whether the supplier is in the Group's interests and, if he thinks so, he will be able to select the supplier, even if you have a conflict of interest..

21. We are all expected to:

Conserve and use the Group's resources with due care and for lawful business-related purposes. Comply with the Group's policies and guidelines on the matter, as well as the computer security standards and other applicable standards.

Let us report immediately in the event of the loss or theft of a Group asset or resource, including Information Technology resources.

22. It is important to know that:

Unless authorized, the Group's resources and means may only be used within the framework of the development of our professional activity and in no case may they be used for illegal or unethical purposes.

The use of the Group's resources may be inspected without prior notice. We all have an obligation to properly conserve these resources.

Both appropriation and misuse of the Group's assets are classified as abuse.

Group Employees undertake to use these resources and assets responsibly, to prevent their use for illegal, socially unacceptable or unethical purposes, use them only to conduct business activity, not for personal use, except possible situations provided for by the law, to protect them from damage, loss and theft.

The group may exceptionally grant permission to use company resources for personal purposes, if it is legal, sporadic, the case concerns everyday use objects, such as a telephone or personal computer, and the cost of such use is marginal for the company and does not adversely affect Employee productivity. If there are any doubts, the Employee is always able to consult a superior.

Rover Grupo IT policy defines misuse of IT resources.⁽²³⁾

Use of files or programs from external sources may involve serious threats to the security of Rover Grupo or constitute an intellectual property infringement. Illegal software and downloads of resources or other activities that involve the risk of introducing a virus or any other threat to Rover Grupo network IT security should be avoided.

With reference to access to and use of information technology, Employees will act in an ethical, legal and professional manner. Under no circumstances will they use these resources to access or distribute intimidating, harassing, threatening, sexually explicit, abusive or inappropriate content, nor will they send false, offensive or malicious messages or messages which might be perceived by the recipients as offensive.

All Group IT resources and the documents, data and correspondence contained therein are subject to verification. Acceptance of this Code of Ethics means that Employees have recognized the right of Rover Grupo to check, supervise, inspect and control electronic correspondence and IT resources made

available to them by the Group.

In particular specialists will not use funds or credit cards provided by the organization to cover unjustified personal expenses or expenses unrelated to professional activities conducted for the Employer's business, use them for inappropriate or socially unacceptable practices related to the aforementioned matters or the like.

Finally, please note that the good name of Rover Grupo group is a distinctive feature and primary asset of the company. The conduct of the company's Employees should be aimed at preserving and protecting this asset.

6.9 Information processing by the Group

Rover Grupo believes that information and knowledge are key and necessary resources to manage a business, and therefore must be the subject of a particular protection.^(24 & 25)

Generally speaking, information (in a broad sense) which employees of the Group have access to for the purpose of performing work, should be considered as confidential and should only be used for official tasks. Employees will share information about the Group with people employed in the company who need them to perform their tasks and are authorized to receive them. They have no right to disclose any information to third parties until they are made public.⁽²⁶⁾

In the event of any doubt as to the nature of the information, employees should consider it confidential, unless otherwise agreed.

The obligation to keep Rover Grupo information confidential will also apply after termination of the Employee's contractual relationship with the Group and will include the obligation to return all materials related to the company and held by the Employee at the time of terminating the relationship with the Group.

Employees will not misuse the information they have been provided with for their own

benefit or benefits of third parties.

Whether within the company or outside, Employees are required to provide information which is true, complete and under no circumstances shall they knowingly provide incorrect or inaccurate information which could mislead the recipient.

It is also forbidden to copy, reproduce and use information in a wider scope than is absolutely necessary to carry out the assigned tasks. Also, under no circumstances will they use or access information which they have not been authorized to by the employer, nor will they disclose it to third parties.

At the time of signing the employment contract, newly employed individuals associated with the Group are required to adopt and sign the Group's IT policy. This policy might have to be signed again if it is updated or amended.

Rover Grupo adheres to applicable data protection laws, protecting personal data entrusted by clients, specialists, candidates in a recruitment processes or other persons. At the same time, it undertakes to collect and process only data necessary for the effective running of the business.

Employees of Rover Grupo must also comply with applicable data protection laws, including personal data protection laws. Employees who, while performing their professional duties, have access to information pertaining to other Employees are obliged to observe and keep this information confidential in a responsible and professional manner.

Rover Grupo undertakes to provide Employees with the information, knowledge and resources necessary to comply with internal and legal regulations in the field of information management and data protection.

Only authorized spokespersons of the Group may publicly comment on the activities or results of Rover Grupo.

6.10 Extra professional engagement by Group Employees

Engaging in paid or professional activity in their own name or that of a third party, company, public or private entity not part of the Group, as well as conducting academic activity by a Group's Employee requires prior written consent from the Human Resources Management.

If a Group Employee obtains consent to conduct such activities, it shall not be considered by the Group as a conflict of interest.

The Employees of the Group will not participate in creating, managing, directing, administering, consulting or in any other way in units or entities without legal personality, directly or indirectly involved in processes, products, services and / or activities conducted by the Group.

Also, Employees are not authorized to participate in any activity that may have any negative impact on the performance of work or the image, or the public perception or reputation of the Group.

6.11 Protecting the Group's assets

The Group provides its employees with the resources necessary to perform the assigned tasks. All Employees are required to use these resources efficiently and responsibly, they must also protect them against loss, damage, theft, illegal or fraudulent use.

It is forbidden to use the Group's assets for unauthorized personal use, contrary to the Code or in an illegal manner.

23. Q: *Can I use the Group's Information Technology Resources for personal purposes?*

A: You must comply with the provisions of the Group's IT policy.

24. We are all expected to:

Protect and properly use the information of the Group.

25. It is important to know that:

The information to which we access in the course of our professional activity is the property of the Group and we must guarantee its reserved or confidential nature.

We will never be able to use it for our own benefit or that of a third party.

Our duty of confidentiality will continue even after our employment relationship with the Group has ended.

26. Q: *To do my job, I need to stay connected through my laptop or my mobile phone, which I never leave far from me. Should I be taking any other precautions to protect assets and information?*

A: You must take the appropriate precautions, especially if you are away from our work centers or have confidential information.

You never know who may be watching or listening, be very careful with mobile conversations, make sure you use a secure connection, and never keep confidential information on your personal devices.



Rover

7. External responsibilities

7.1 Representation in front of third parties

The Group's and its employees' relations with clients, suppliers, competitors or partners will be based on the principles of honesty, professionalism and transparency.

The Employees representing the Group are obliged to adapt their conduct to the duties entrusted to them and to the rules and principles set out in this Code of Ethics, guaranteeing the interests of the Group.

7.2 Bribery, fraud and corruption prevention

Rover Grupo is committed to operating honestly, avoiding all forms of corruption and adhering to the applicable anti-corruption and anti-bribery laws.

For the purposes of this Code, "abuse" means any intentional and purposeful action of an Employee or a third party with the aim of obtaining direct or indirect benefits for itself or for the Group by misuse of Group information, assets or resources. The group expressly prohibits all activities associated with "abuse".

7.2.1 Control of financial and accounting information

Falsification, manipulation or intentional use of false information constitutes a fraud.

Rover Grupo assumes transparency and credibility of financial and accounting information as well as its compliance with applicable laws. Records must reflect the entirety of transactions, events and phenomena occurring within the business. ^(27 & 28)

All transactions have to be recorded in accordance with the accepted accounting principles. It is forbidden to enter false or misleading entries in the company's books and documents. It is forbidden to make payments on behalf of the Group without an appropriate documentation justifying the payment. It is forbidden to make payments made with the

intent or with the knowledge that some will be used for other purposes than those described in the documents authorising the payment.

An Employee is required to provide accurate, complete and understandable information. Under no circumstances may he deliberately provide incorrect, inaccurate or imprecise information which could mislead the recipient. Information should clearly and precisely reflect the transactions, facts and events in the company's records. Particular diligence should be paid to the reliability of financial and accounting information entered into the IT systems of subsidiaries, according to schedule and disclosing receivables and liabilities in assets and liabilities accounts, as required by applicable regulations.

In the event of Employees discovering circumstances which, to their best knowledge, imply a breach of the aforementioned rules of conduct in the light of financial reporting internal control, they have to inform the Ethics, Compliance and Response Committee.

The Management of Rover Grupo Empresarial S.L. undertakes to ensure regular monitoring of the effectiveness of internal control systems for the preparation of financial and accounting information.

Rover Grupo undertakes to provide its staff with the training necessary to learn, understand and comply with the company's internal financial control obligations..

7.2.2 Corruption and bribery

Rover Grupo Employees are required to be wary of corruption in all its forms and act in accordance with national and international rules on this matter, including the Spanish Penal Code, the Foreign Corrupt Practices Act or the Organization for Economic Co-operation and Development (OECD) guidelines for multinational companies. ⁽²⁹⁾

Under no circumstances shall Employees of The Group will use unethical or illegal practices to influence the will of third parties in

27. *We are all expected to:*

Ensure that all financial and non-financial information that we prepare or present is accurate, faithful and complete.

Never distort the facts in any report, publication, document or other material of the Group.

28. Q: *My boss has asked me to record as made a sale that he hopes to achieve even though it has not yet been made. Is it acceptable?*

A: No.

Falsifying documents or accounts or representing facts in a distorted way may constitute fraud and, in addition to giving rise to disciplinary measures, may result in civil and criminal penalties for you and the Group.

29. *We are all expected to:*

Not to practice, tolerate or endorse corrupt business conduct in any way. Never grant, promise, request or accept improper favorable treatment.

Meticulously check whether our actions meet the criteria of business integrity.

30. Q: *I am dealing with an official who is asking me for gifts or hospitality that I believe are contrary to our Code and possibly contradict the law. What should I do ?:*

A: You must reject the demand and report it to the Ethics Commission and the Legal Department as soon as possible.

This is because, while some courtesies may be permitted, undertaking to give an

official a gift may be a form of bribery.

Attention should never be given to an official when such attention contradicts the Code or the Law

31. Q: *Is a bribe for a small amount allowed to facilitate a transaction or process?*

A: No.

The Code of Conduct and numerous laws prohibit any type of bribery, regardless of the amount. Accordingly, the Code prohibits any facilitation payment.

32. We are all expected to:

Make sure that when offering a gift or hospitality, no doubts are raised about our personal integrity or that of the Group.

Never ask for gifts or courtesies or undue invitations to any partner, current or potential supplier or customer of the Group.

According to this Code, if you offer us a courtesy or gift, we must politely decline it. If, despite this, we receive any type of gift, we must send it to our central offices, indicating who sent it.

The Organization will decide what to do with them, being able to choose, for example, to return it, raffle it or donate it to a charitable organization.

order to obtain benefits for Rover Grupo or for themselves. Similarly, Rover Grupo Employees must be vigilant to prevent others from applying such practices in their relationship with the company.

Rover Grupo expressly prohibits making of payments, giving gifts or improper benefits to any person or

entity, public or private, in order to obtain or maintain commercial cooperation or other benefits or privileges.⁽³⁰⁾

The Group's employees will beware of payments facilitating or smoothing proceedings, both in Spain and abroad, consisting in the provision of money or other valuable items, irrespective of the amount in exchange for ensuring or speeding up proceedings or actions before a judicial authority, public administration or office. Expenses related to the conduct of administrative proceedings are not considered as facilitating payments.⁽³¹⁾

7.2.3 Presents, gifts and favours

As part of the work performed within the Group, Employees of Rover Grupo will not receive, directly or indirectly, any benefits, gifts or souvenirs of any type.^(32 & 33)

They also have no right to offer, directly or indirectly, favours, gifts or presents which, because of their value, characteristics or circumstances, may substantially affect the development of commercial, administrative or professional relationships in which they participate. In this sense, employees must apply a professional assessment of the situation and common sense to determine the boundary between what is acceptable and what is unacceptable, depending on the law and socially acceptable norms in various places of the Group's operations. If in doubt, always consult your immediate superior or use the paths established by the company to ensure compliance with the Code of Ethics.⁽³⁴⁾

Thus, gifts and favours should be offered or sent only on the basis of well-understood interests, in accordance with applicable internal and external regulations. Similarly, gifts and favours must be sporadic in order to avoid a situation in which their regular character could raise doubts in an outside observer as to the good faith. In addition, gifts and favours must fall within socially acceptable standards so that public information about their existence does not put the donor and recipient in an awkward position. Gifts and favours cannot impede upon the reputation or good image of the Group.⁽³⁵⁾

Rover Grupo Employees must ensure that gifts and favours for third parties are proportionate, justified, transparent and lawful, and also that they are properly registered by the company.

The policy for granting favours and giving presents from the group should set operating standards and maximum limits on amounts.

7.2.4 Irregular transaction

It is the duty of Rover Grupo Employees to be vigilant in cases where there are signs of dishonesty of persons or entities whom they have entered into business relationships.

In particular, employees are obliged to always avoid payments in cash of an unusual nature, bearer payments or transactions in currencies other than those previously agreed. They should also avoid payments to and from third parties not mentioned in applicable contracts or make payments to accounts other than those normally used in relation to a given entity, organization or person, and especially to carefully check payments not provided for in contracts or agreements.

In general, no payments should be made to individuals, businesses, entities or accounts opened in countries or places classified as tax havens in accordance with applicable Spanish law or to entities whose shareholder, owner or last beneficiary is not known.

Rover Grupo Employees will not under any circumstances mislead or falsify information provided with a view of obtaining grants, other types of assistance or benefits. Rover Grupo Employees are obliged to ensure that public subsidies, grants and other funds, which the Company is a beneficiary of, are intended exclusively and solely for the purpose which they were granted for. In addition, only authorized employees with appropriate permissions will be able to negotiate contracts in both the public and private spheres. Periodically the company reviews data disclosed in accounting and the internal audit information to ensure that no undue payments or payments contrary to the provisions of this Code exist.

Particular attention will be paid to extraordinary payments not provided for in relevant agreements or arrangements.

7.2.5 Preventing money laundering and financing of terrorism

Rover Grupo will do its utmost to prevent money laundering from criminal or illegal activities and will have internal control policies and procedures to prevent, detect and, where appropriate, eliminate such practices.⁽³⁶⁾

It is the Employees' duty to make every effort to prevent money laundering.

All Employees bound by this Code must comply with applicable laws and pay special attention to cases where there are indications of non-integrity of the persons or entities with whom they come into contact with, such as nonstandard transactions, payments made to third parties or by third parties not mentioned in the contract, payments to persons or entities resident in tax havens or to bank accounts opened in offices located in tax havens, payments to entities whose shareholder, owner or last beneficiary are not known, extraordinary payments not provided for in the contracts .

Employees have no right to use business relationships or company contacts for their own

benefit or undue benefits for third parties, or create business relationships with third parties, without fulfilling the minimum due diligence obligations when requesting information about third parties.

With the exception of special situations supported by explicit authorization and easily traceable documentation, it is prohibited to make payments in cash. Employees are responsible for informing their direct superiors or the Ethics, Compliance and Response Committee if there are any doubts in this matter.

Employees are required to exercise due diligence to avoid cooperation with third parties which could be used as a cover for terrorist or criminal activity, and in any event, it is forbidden to take any action in their favour.

7.2.6 Political organisations

Employees are forbidden to finance on behalf of the Group in a manner other than explicitly permitted by the regulations of the country in which they operate: political parties, political candidates, trade unions and similar entities. In particular, it undertakes to ensure that the company does not receive special treatment in exchange for donations or sponsorship.⁽³⁷⁾

All relations between the Group's employees with governments, authorities, institutions and political parties will be based on the principles of legality and political neutrality.

7.3 Fair competition and market conduct

The group is against unfair competition and undertakes to comply with antitrust laws. Our services are offered on the basis of our merits, without seeking independent benefits.⁽³⁸⁾

The Group does not allow manipulation or falsification of information in order to obtain an unfair advantage over competitors.

33. Q: *To celebrate the anniversary of the founding of your company, a Group customer organizes a meal attended by representatives of other companies and authorities. I have also been invited. Can I accept the invitation?*

A: Yes, as long as you are invited as a representative of the Group and your boss agrees.

34. Q: *I have been dealing with a supplier for a long time and he wants to invite me to a meal as a courtesy due to our commercial relationship.*

A: No.

We are prohibited from accepting any kind of attention from our providers. You must decline attention with kindness.

35. Q: *What is an "acceptable gift or courtesy"?*

A: The practice of offering gifts and courtesies for business purposes varies from country to country. Deciding what types of gifts are acceptable can be tricky. Ask yourself the following:

Is this a gift that you would give to any other customer or supplier? Is it legal? Is it appropriate and inexpensive? Is it allowed in our corresponding policy? Is it common on certain dates or occasions (promotions, anniversaries, festivities, visits ...)? If the answer to any of the above questions is "No", the gift is not acceptable. Will offering care give the appearance of compromising myself or someone else?

Do I appear to be looking for an advantage for myself or the Group?

If I offer the courtesy, and the fact is made public, would it damage my reputation, that of the Group or that of the recipient?

If the answer to any of the above questions is "Yes", the gift is not acceptable.

36. We are all expected to:

Avoid any collaboration with people and / or entities that may have the purpose of money laundering and the financing of terrorism.

Take due diligence measures to ensure that our actions do not cover these types of activities.

37. We are all expected to:

Avoid any collaboration with people and / or entities that may have as an end the illegal financing of political organizations.

Take due diligence measures to ensure that our actions do not cover these types of activities.

38. Q: *You are considering submitting our offer for a tender. In a meeting I agree with my competitors not to present an offer. Is that acceptable?*

A: No.
Such conduct would be contrary to free competition and would violate the legislation on the matter.

Employees undertake to always carry out their tasks in an honourable manner and to not participate in activities related to unfair competition, including providing misleading, incorrect or malicious information about competitors.

They will also avoid all forms of deceitful or fraudulent conduct to gain unjustified advantage over other customers, suppliers or competitors. In particular, they will make every effort to ensure that the conditions set out in the agreements are met and that the procedures are correctly followed in order to avoid improper treatment of customers, suppliers and subcontractors or failure to comply with the agreed conditions.

7.4 Relationships with customers

The Group builds, works on and puts customer satisfaction first and acts in accordance with the best domestic and international practices.

All Employees of Rover Grupo have a duty to care for their relationships with clients, acting honestly and striving to achieve the highest level of quality and professionalism in the provision of services and to develop longterm relationships based on trust and mutual respect.⁽³⁹⁾

7.5 Relations with consultants, suppliers and subcontractors

The Group believes that consultants, suppliers and subcontractors are necessary to achieve growth, profitability and to improve the quality of services. It is recommended to establish strong relationships based on mutual benefits and trust.⁽⁴⁰⁾

Employees of the Group who select consultants, suppliers or subcontractors are required to act impartially and use objective criteria, mainly suitability, quality and costs of services, and a responsible attitude in the field of occupational safety, environmental protection and social responsibility.

Employees of Rover Grupo, considering the suitability of entering into a business relationship

with third parties, will take into account ethics and integrity issues and verify the professional solvency of natural or legal persons whom they intend to establish business relationships with in order to avoid illegal employment, money laundering, corruption, bribery or other illegal practices.

Employees are also required to comply with the minimum due diligence requirements regarding information about third parties including their ethics and reliability, paying particular attention to any signs of a lack of integrity of persons or companies with whom the Group maintains or will establish contacts and of such are discovered to notify an immediate superior or the Ethics and Compliance Committee without delay.⁽⁴¹⁾

Rover Grupo is committed to actively working on transferring the undertaken commitment under this Code to third parties whom it cooperates with. To that end clauses regarding the prevention of irregular or illegal conduct and ensuring adequate social and environmental conduct by a partner will be included in the contracts related to the Code.

7.6 Third party intellectual property and information

With the exception of legal, administrative or judicial obligations, the Group guarantees that its third party personal and confidential information is respected in accordance with the provisions of the Data Protection Act. The Employees of the Group will not use this information in any irregular way.⁽⁴²⁾

With respect to information about the market and competitors, Employees of the Group will not use information obtained in an improper or confidential manner without the express consent of their rightful owners.

Disclosure, distribution and transfer to natural or legal persons of information about third parties known for their particular relationship with the natural or legal person is prohibited. It is forbidden to use information

about natural or legal persons which could be considered confidential or secret.

It is forbidden to enter any kind of information or physical or electronic documentation belonging to another natural or legal person, obtained without the consent of the person or company concerned into the Group's files and folders.

The Group will respect legitimate obligations of Employees previously employed in other enterprises not to disclose confidential information or properties of these companies or entities.

Rover Grupo Employees must comply strictly with internal and external regulations regarding the protection of intellectual property of third parties. This applies to patent rights, trademarks and service marks, domain names, performance rights (including the right to copy software), design rights, downloading databases or the rights to specialist technical knowledge.

7.7 Social responsibility

The Group will conduct socially responsible activities, respecting the law as well as the existing customs and rules applicable to local societies and communities. The goal of the Group's sponsorship is to build good relations with the community by providing support for social, cultural, sport and educational activities as well as for the most fragile communities.^(43 & 44)

All activities related to the social involvement of the Group, regardless of the legal form, whether as a cooperation agreement, donation or any other legal relationship, whether directly implemented by the Group or through private individuals, must meet the following requirements:

- Compliance with legal requirements and striving for honest goals.
- Avoidance of anonymity.
- Prepared in writing.
- Awarding to individuals who are sufficiently

efficient, who have the appropriate organizational structure to guarantee good management of resources.

- If the assistance is in cash, the operation should be carried out in a way that allows the recipient to be identified. Cash transactions are prohibited.
- Faithfully reflected in the Group's accounting records and books.
- Under no circumstances may a direct or indirect beneficiary be a party, a political or terrorist organization.

The Group only will participate in sponsoring or in cooperation after analysing the activities of the beneficiaries, ensuring proper use of funds, in accordance with applicable regulations. Prior to the operation, the management, who include the Employee proposing the transaction, shall conduct an appropriate investigation to ensure its legality and inform the Ethics and Compliance Commission, who may request additional information or propose supplementary controls prior to completion of the transaction.

The management approving the transaction must always reserve the right to revoke it without prejudice to other possible legal transactions, if as a result of an investigation it appears that the information provided was false or inaccurate.

7.8 Commitments to health and safety at work.

The Group's goal is to avoid hazards at work.^(45 & 46)

The Group will strictly adhere to the provisions regarding the prevention of occupational risks, regardless of the type of activity and place of performance, and take preventive measures required by law in this regard.

Employees are required to be fully involved in guaranteeing occupational health and safety, observance and strict adherence to workplace safety standards and the dissemination of knowledge in this area among their colleagues.

39. *We are all expected to:*

Lead the appropriate actions to guarantee the satisfaction of our clients.

40. *We are all expected to:*

Interact with our suppliers and business partners with integrity.

Ensure the integrity, quality, integrity and credibility of our partners, advisers, suppliers and subcontractors.

41. Q: *I have the opportunity to improve our business possibilities by hiring a representative directly or through one of our partners. What should I do?*

A: The approval of representation or intermediation contracts requires you to carry out a due diligence process, the result of which you must transmit to the Legal Directorate for a report prior to the decision to sign the agreement.

42. *We are all expected to:*

Inform the Group's Legal Department in case of doubts about the application of the Code in the use of privileged or confidential information of third parties.

Only share reserved or confidential information with people who need to know and are authorized to do so.

Respect the intellectual property rights of third parties.



The Group requires its employees transfer occupational health and safety obligations to subcontractors and business partners.

7.9 Quality commitment

Our success depends on the success of our customers. Therefore, our mission is to meet their expectations, strive to achieve their goals and even exceed them, strive for excellence in providing services, ensuring the Group's commitment to quality in each case, which should be understood as a priority for any provided or purchased product or service.

All employees are required to provide high-quality work and to inform their superior about any problems noted with the Group's commitment to quality.⁽⁴⁷⁾

7.10 Environmental commitment

The Group undertakes to strictly comply with environmental protection regulations. The employees of the Group are obliged to act in a spirit of respect and promote respect for the natural environment.⁽⁴⁸⁾

Certain activities of the Group are inherently onerous for the environment or require the use

of hazardous, polluting or waste materials. The Group plans these activities appropriately and undertakes to use and treat the materials properly, respect the natural environment and take reasonable and necessary measures to minimize the risk of contamination and, possibly, its effects.

If there is a possibility that the Group's activities may have a harmful impact on the environment, and there are no scientifically available data or regulations regarding potential risk, the persons responsible for making the right decision will be guided by the prevention criterion and implement all measures necessary to avoid the event resulting in undesirable impact on the environment.⁽⁴⁹⁾

The company is obliged to always comply with urban planning regulations.

All managers and employees of the Group are required to report via established channels any situation or activity which violates or may violate urban planning or environmental regulations. All complaints received in relation to the environment will be immediately directed to the appropriate persons responsible for their immediate consideration and resolution.

8. Ethics, compliance and response committee

The ultimate responsibility for ensuring compliance with internal rules of conduct in the organization rests with the management of The Group, which delegates management of matters related to the knowledge, understanding and compliance with the Code of Ethics to the Ethics, Compliance and Response Committee.⁽⁵⁰⁾

Employees are required to contact the Ethics, Compliance and Response Committee if non-compliance with the Code of Ethics is discovered both in the context of their own work and the performance duties by other individuals.

The tasks of the Ethics, Compliance and Response Committee within the scope of

compliance with ethics are:

- Work on the dissemination, familiarisation with and observance of the Code of Ethics and, in general, the model of ethics and compliance adopted by the company among employees of Rover Grupo.
- Provide communication channels for all Employees, collect or provide information on compliance with the Code of Ethics and manage received reports and queries to coordinate their resolution and appropriate monitoring.
- Submission of periodic reports on received notifications and their status to Rover Grupo Empresarial, S.L. Management Board.

43. *We are all expected to:*

Send requests for charitable donations or sponsorship to the corresponding Directorate who, if it deems it appropriate, will provide the necessary information for evaluation by the Ethics Committee before approving it.

44. *It is important to know that:*

The actions of social commitment to ensure that the object is appropriate, especially watching over the correct final destination of our contributions.

45. *We are all expected to:*

Guarantee the maintenance of adequate safety and health conditions at work, and report immediately on dangerous or potentially dangerous situations.

46. Q: *Is it important for the Group to guarantee health and safety at work?*

A: Yes.

Ensuring health and safety at work is a priority for the Group.

47. *We are all expected to:*

Ensure that the expectations of all interested parties regarding the quality of our products and services are fully met.

Promote continuous improvement of business processes and products.

Adequately record and transmit any customer complaint regarding the quality of our products and services

48. We are all expected to:

Protect the environment in our workplace in accordance with our knowledge, skills and experience.

Report on any possible risk to the environment.

49. Q: Is environmental protection important to the Group?

A: Yes.

For the Group, protecting the environment has a very high priority and is part of our commitment to sustainable development.

50. Q: What is the Ethics Committee?

A: It is the body responsible for managing matters related to the Code.

It depends on the management body of the Group who has the final responsibility for such matters.

51. We are all expected to:

Make every effort to prevent violations of the Code and the Law and ensure that we have evidence to show compliance.

Report when we believe in good faith that someone has done, is doing or intends to do something contrary to the Law or the Code.

Report if we become aware that someone is being retaliated against for reporting a possible violation of the Code in good faith.

Cooperate without reservation in the investigations with the Ethics Committee.

- Analysis and submission of proposals from the Rover Grupo Empresarial, S.L. Management Board, on the possibility of adding, modifying or removing components of the Code of Ethics.
- The function of adviser to Rover Grupo Empresarial S.L. Board of the in the process of adopting policies that promote ethical conduct and compliance with the Code of Ethics.
- Ensure proper functioning of the notification and submission procedure aimed at reporting incorrect conduct in cases of an ethical or unlawful nature or other, also significant, resulting from violation of the Code, regardless of their nature.
- Monitor the application of the Code of Ethics through monitoring the risk of abnormal conduct, with particular emphasis on those that may lead to a crime being committed by Employees and legal entities part of Rover Grupo.
- Verification of initiatives on the dissemination of knowledge and understanding of the Code of Ethics by employees and other third parties..
- Receipt, analysis and processing of reports on violations of the Code of Ethics.
- Submitting regular reports to the management of Rover Grupo Empresarial, S.L. about the degree of compliance with the Code of Ethics and proposing recommendations necessary for the Commission's assessment.

The task of the Committee on Ethics, Compliance and Response is to resolve doubts arising from the interpretation of rules

of conduct set out in the Code of Ethics. When solving them, it can count on the cooperation of individual departments of Rover Grupo specializing in specific issues. The resolution of reported irregularities and possible sanctions related to them will be determined in accordance with the specific procedure established for this purpose.

If the Committee on Ethics, Compliance and Response considers that the irregularities reported may constitute "potentially significant irregularities, especially of a criminal, financial and accounting nature", it may decide to transfer them to the Group Management Board to make a decision on the best way to resolve them.

All notifications received, essentially not anonymous, will be assessed and treated as confidential. The data pertaining to the participating parties can only be sent if the reported event triggered proceedings by administrative or judicial authorities and to the extent that they are required by such bodies, and in accordance with the provisions of the organic act 15/1999 on personal data protection or possibly by persons involved in a subsequent investigation or court proceedings initiated as a result of an investigation.

Rover Grupo will not tolerate retaliation against anyone reporting abnormal conduct using the procedures established for this purpose. Rover Grupo Employees responsible for handling matters related to the Code of Ethics are required to ensure respect for the right to the dignity of the persons concerned.

9. Reporting channel, notification management system (NMS)

Rover Grupo shall establish an appropriate channel for submitting reports of unethical conduct, the "Notification Management System - NMS", via which it will be possible to report any violations or abnormal conduct described in this Code. Employees will report to the Ethics, Compliance and Response Committee on matters described in this Code of Ethics in a confidential manner, in good faith, without fear of retaliation via: ⁽⁵¹⁾

E-mail: canaletico@rovergrupo.com ^(52 & 53)

Notifications and questions should be sent signed, thus facilitating the resolution of the case, which will always be analysed in confidence. In principle, anonymous notices which are only related to financial matters are allowed. The respondents' data will be processed in accordance with the provisions of the Data Protection Act. ⁽⁵⁴⁾

10. Liability and disciplinary sanctions

Rover Grupo Employees are required to become familiar with, understand, observe and enforce the ethical principles and rules of conduct contained in the Code of Ethics and report conduct in breach thereof. ⁽⁵⁵⁾

Group Employees are obligated to: ⁽⁵⁶⁾

- To be familiar with, understand and apply the obligations set forth in this Code, as well as the rules and procedures applicable to their position.
- Contribute much as possible to the dissemination, understanding and observance of the Code.
- If necessary, they may ask for help.
- Report any observed irregular conduct.
- Contribute to the proper functioning of the internal control systems implemented to ensure compliance with the Code of Ethics and other internal rules of conduct of the Group.
- Employees holding administrative or managerial functions have an additional obligation to:

i. Work within the scope of the duties entrusted to them associated with dissemination of knowledge, understanding and compliance with the Code and the principles and procedures on which it is based.

ii. Work on achieving the right ethical standards in the organization, and to make an effort to ensure such conduct prevail in it.

iii. Provide support to persons who, in good faith report irregular conduct specified in the Code, while maintaining confidentiality and protecting them from possible repression.

iv. Observe professional conduct and serve as a model and reference point for all Employees of Rover Grupo. Such individuals have to be role models in terms of their conduct.

Any violation of any of the principles set out in the Code will be analysed in accordance with internal procedures in the light of current regulations and may lead to the application of disciplinary measures. ⁽⁵⁷⁾

Inappropriate conduct, subject to legal or disciplinary sanctions, applies not only to the person who violates the Code, but also those who, by acting or failing to act, approve of the said conduct or those who do not try to take any corrective actions or report the conduct through appropriate channels even though they are aware of it. ⁽⁵⁸⁾

Gross and / or repeated non-compliance with the recommendations of this Code by consultants, suppliers, subcontractors and partners will result in the termination of commercial relations binding the parties at the given moment.

Rover Grupo will ensure that those who in good faith report a violation of the Code shall not face inappropriate consequences.

52. Q: *Do I act in accordance with the interests of the Group if I report a possible violation of the Code?*

A: Yes.
Notifying a possible infringement is the correct thing to do and is in line with the Group's values and principles.
The Group must be aware of any integrity issues in order to address them quickly and reliably.

53. Q: *What are the notification channels available for violations of the Code?*

A: Generally, your boss is your first contact person. If you feel uncomfortable raising your concern with your boss, you should go to the Ethics Committee through the complaint management system and, depending on the nature of your notification, you can also go to the Legal Department or Human Resources area.

54. Q: *When should I make a notification of conduct contrary to the Code?*

A: You must communicate it immediately.

55. We are all expected to:

Know, understand, and respect the Law, the Code, the Policies and all the procedures and instructions derived from them.

56. It is important to know that:

Actions that are illegal or contrary to the Code may lead to disciplinary sanctions.

57. Q: *Does the Group tolerate violations of the Code of Ethics in any case?*

A: No.
Violations of the Code of Ethics will never be tolerated.

58. Q: *My superior insists that I do something that I consider contrary to the Law or the Code of Ethics. Is it sufficient proof of my correct compliance to write a note stating that my boss has ordered me to do so?*

A: No.
If your superior insists that you behave in a way that you consider does not comply with the Law or the Code, you must notify the Ethics Committee.

11. Approval, application and updating the ethics code

This Code of Ethics has been approved by Rover Grupo Empresarial S.L. Management Board and will enter into force on the day of publication and notification to all Employees and shall remain in force until it is invalidated or amended.

The Code will be analysed and updated systematically, taking into account the circumstances arising from the analysis of the Group's internal and external context. For this purpose, suggestions and proposals made by Employees and commitments undertaken by Rover Grupo in terms of ethics and compliance will be taken into account.

Rover Grupo Empresarial S.L. Management Board undertook to ensure the ethical and compliance model adopted by the company is effective and to update its content frequently enough to ensure the applicability of the most significant ethical and compliance principles, as well as compliance with the changing legal regulations in the locations where the individual companies of the Group operate.



C/ Ochandiano 18, Edificio A,
Parque empresarial El Plantio
28023 Madrid (España)
Teléfono: 914 444 480

C/ Botánico Cabanilles, 28
46010 Valencia (España)
Teléfono: 963 390 950

www.rovergrupo.com