



1. Object

ENGINEERED LAND SYSTEMS, SL (ELS) presents itself to its suppliers with a firm commitment to comply with the legislation in force, as well as with the Ethical Principles and rules of action assumed voluntarily and which have been reflected in its Code of Ethics.

It is therefore essential for ELS that its suppliers comply with standards of behaviour aligned with our Code of Ethics and our Integrated Management System for Criminal Compliance UNE 19601 and Anti-bribery ISO 37001.

2. Scope of application

This Code of Ethics is binding on all ELS suppliers, irrespective of their sector of activity or geographical location.

For the purposes of this Code, "Supplier" means the natural or legal person, independent of ELS, who provides services or supplies products. Suppliers must expressly accept the contents of this Supplier Code of Ethics.

The ELS Supplier shall observe business conduct governed by the following principles:

3. RESPECT FOR LEGALITY

3.1 Compliance with applicable laws

The Supplier shall carry out its activities in compliance with the applicable legislation, avoiding all conduct which, without infringing the applicable legislation, is contrary to this Code of Ethics.

3.2 Prohibition of Acts of Bribery

ELS prohibits all forms of corruption, especially bribery, in both the public and private sectors. In this respect, our suppliers must conduct their business relationships in such a way as to rule out any action aimed at gaining an advantage over their competitors based on an unlawful act. In particular, the Supplier expressly assumes compliance with the applicable anti-bribery and corruption laws, and in particular the Spanish Criminal Code,

3.3 Prevention of Money Laundering

ELS Suppliers shall comply with applicable laws on the prevention of money laundering and terrorist financing. In particular, obliged entities shall establish due diligence measures for the identification and knowledge of those natural or legal persons who intend to establish business relationships.

3.4 Fiscal Responsibility

The ELS Supplier shall comply with its obligations related to the payment of taxes by putting in place measures to ensure the integrity of its accounting and financial system, as well as the accuracy of its accounting books and records.

4. ETHICAL INTEGRITY

4.1 Conflicts of Interest

The supplier of ELS shall disclose any situation that may constitute a conflict of interest. In this regard, the Supplier shall disclose possible links with ELS employees, customers or suppliers that may affect the neutrality of our procurement process.

4.2 Transparency

Relations between ELS and its suppliers shall be based on reciprocal transparency. Commercial, financial and/or business information provided by both parties shall be truthful, complete and provided under the Principle of Good Faith.

4.3 Respect for Human Rights

The Supplier shall respect the human and labour rights recognised in internationally accepted laws and practices. In particular, it shall comply with the guidelines of the United Nations Universal Declaration of Human Rights, the International Labour Organisation Declaration on Fundamental Principles and Rights at Work and the provisions of the International Labour Organisation (ILO) in relation to child labour.

5. INTEGRITY IN LABOUR MATTERS

5.1 With regard to occupational health and safety

The Supplier shall provide a safe working environment for its employees, and in particular in compliance with the applicable Occupational Health and Safety regulations.

5.2 Equal opportunities for men and women

The Supplier undertakes to take measures to prevent or detect situations of direct or indirect discrimination on grounds of sex, and especially those arising from maternity, the assumption of family obligations and marital status.

5.3 Prevention of Sexual and Gender-based Harassment

ELS Suppliers commit to develop internal measures to prevent and detect the occurrence within their organization of any verbal or physical behaviour of a sexual nature, which has the purpose or has the effect of violating the dignity of a person, in particular when it creates an intimidating, degrading or offensive environment.

6. MARKET COMMITMENTS

6.1 Antitrust

The ELS Supplier shall comply with applicable antitrust laws, and shall avoid any conduct that may impair the competitive functioning of the market.

6.2 Confidentiality

The ELS Supplier shall comply with the Personal Data Protection regulations in force at all times, and shall maintain a duty of confidentiality with respect to all information to which they have access as a result of their business relations with ELS, unless they have your authorisation to disclose it, or are acting in compliance with a legal obligation or court order.

6.3 Intellectual and Industrial Property

Suppliers shall respect all intellectual and industrial property regulations in their dealings with ELS. We do not permit the use of any tool or information that does not comply with or does not have the licences required by the applicable regulations.

6.4 Environment

The ELS Supplier is committed to comply with applicable environmental regulations, and to carry out best environmental practices that minimise impacts on the environment.

7. Ethical Channel

ELS provides its suppliers with an Ethics Channel for reporting activities or behaviour that may contravene the provisions of this document. For any queries, observations or complaints regarding Criminal Compliance, we provide our Ethics Channel at <https://www.els-industries.com/es/canal-denuncias/>. ELS guarantees the confidential treatment of all communications, as well as the absence of reprisals of any kind against whistleblowers in good faith.