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1. Introduction



MILA BIDCO, S.L. is the parent company of the Group formed by: Sensis Invest, S.L.; Terrats Medical, S.L.U; Humanus Dental AB; Sensis Invest USA; Geryon Holdings LLC; and Medealis GmbH, (hereinafter, the “Group”).

The Group is currently in its third generation as a family-owned business, founded in 1947, and has been continuously involved in the production of precision metal components. It operates within the dental implantology sector. The Group's philosophy may be summarised in four key concepts: **determination, creativity, precision and accuracy**.

The Group has developed various initiatives focused on international growth, highlighting key actions such as the acquisition of distributors Geryon (USA), Humanus Dental (Sweden), and Medealis GmbH (Germany).

This Code of Ethics contains the rules, commitments and standards of conduct applicable to the Group and **is mandatory for all members of the Governing Body, senior management and employees** in the performance of their duties and responsibilities, regardless of their hierarchical position, length of service, type of employment contract or geographical location in which they perform their duties, as well as for stakeholders and other collaborators linked to the Group. Our Code of Ethics is the cornerstone of our corporate culture.

Within the current framework of the **Criminal Liability of Legal Entities**, and with the aim of preventing the commission of criminal conduct — whether intentional or unintentional— within the Group, a Criminal Risk Prevention Model has been developed and implemented, and this Code of Ethics has been approved to reflect our values, principles and guidelines for conduct.

The recommendations contained in this Code do not replace any provisions established by any applicable collective agreement, law, regulation or legal provision. In this regard, this Code does not replace other internal policies and must be applied together with the other procedures and protocols implemented by the Group in order to address the widest possible range of scenarios.

We would like to thank you in advance for your commitment and trust, and we encourage our employees and collaborators to join us in this spirit and way of working, and to apply the ethical principles and standards of conduct set out in this document in all daily activities.

2.

Objectives of the Code of Ethics



This Code of Ethics establishes the **principles, standards of conduct, commitments, and responsibilities** expected of all Group personnel in the performance of their daily duties, both in internal relationships and in their interactions with all stakeholders, including senior management, suppliers, customers, and collaborators.

To this end, this document pursues the following **objectives**:



To define the guidelines and procedures that Group employees must follow in response to conduct or actions by any member of the team that may negatively affect the Group's interests.

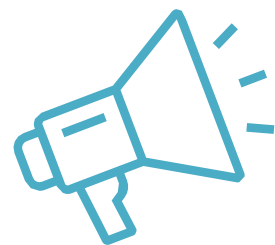


To provide a framework of support enabling the Group to exercise its right to sanction any action carried out by a team member that constitutes a breach of their employment obligations, a lack of respect towards colleagues, a violation of internal regulations, or any behaviour considered unethical or immoral.



To use the Code of Ethics as a dissuasive tool against potential inappropriate behaviour by Group employees.

3.



Scope of the Code of Ethics

The Code is addressed to all levels of **the organisation, including senior management, all employees, direct or indirect collaborators, external professionals and specialists, suppliers, and any other personnel who have any form of relationship with the Group.**

This Code of Ethics is mandatory knowledge and shall apply to the following persons (“**Obligated Subjects**”), whether natural or legal persons:

- The Group’s Governing Body (including non-executive members) and the governing bodies of its investee companies.
- Group employees, regardless of the type of employment contract governing their employment relationship, their position or the geographical area in which they perform their work, including employees of: Mila Bidco, S.L.U.; Sensis Invest, S.L.; Terrats Medical, S.L.U.; Humanus Dental AB; Sensis Invest USA; Geryon Holdings LLC; Medealis GmbH, and any future companies that may be incorporated into the Group.
- Other persons linked to the Group, such as volunteers and unpaid interns.
- Business partners: customers, suppliers, internal collaborators, and other stakeholders connected with the Group.

4. Mission, Vision, and Values of the Group



As a Group, our **Mission** is to design and produce high-quality products to offer our customers the most sustainable clinical and commercial solutions for tooth replacement.

Therefore, our **Vision** is to be the leading provider of dental implantology products, enabling professionals to facilitate access for a greater number of patients through innovative, affordable, and high-quality solutions.

Our **Values** are the Ethical Principles upon which the organisational culture of our Group is founded. They represent who we are and who we aspire to become; in short, our philosophy.

These values provide a **framework of reference** to guide the basic actions of all Group personnel:

- **Functionality:** The importance of our products lies in their practicality and effectiveness, with a clear focus on ease of everyday use for our customers.
- **Simplicity:** Our designs are simple and precise, prioritising clear, functional, and safe solutions for professionals and customers.
- **Quality:** Our products are manufactured under the strictest quality controls and are accredited by the most rigorous certifications worldwide. For us, quality is intrinsically linked to our activity.
- **Innovation:** We are committed to continuous improvement, constantly seeking to create value in our products by pursuing the most up-to-date solutions in the field of dentistry and the technology applied to it.
- **Excellence:** Our objective is to provide high-quality products; therefore, all members of the Group shall act diligently, responsibly, and efficiently, focusing on excellence, quality, and innovation, and always striving for the best possible results.
- **Talent:** We recognise and nurture our talent by promoting and prioritising personal and collective growth with responsibility.

In order to ensure the proper implementation of this Code of Ethics, the Group adheres to the following Ethical Principles, with the aim of fostering a culture of ethics and compliance in all its activities; these principles also serve as a framework to guide the fundamental conduct of all Group staff:

- **Honesty:** All Group staff are committed to conducting themselves in their professional dealings in a manner based on honesty, trust and mutual respect, both within the Group – towards colleagues, subsidiaries, departments, internal bodies, management bodies, etc. – and externally – towards auditors, shareholders and investors, regulatory bodies, the media, etc.
- **Transparency:** Within the Group, we apply the standards of transparency, information and client protection in all circumstances, and we are committed to offering a level of quality in our products and services that is equal to or higher than that required by law, competing in the market and carrying out marketing and sales activities based on the merits of our products and services. Contracts with customers shall be drafted in a simple and clear manner. Furthermore, in pre-contractual or contractual relations with our customers, transparency shall be promoted and information provided on the various available options, particularly with regard to services, products and tariffs.
- **Confidentiality:** Within the Group, we guarantee the confidentiality of the data of all parties with whom we interact (staff, customers, suppliers and external partners), and we undertake not to disclose such data to third parties, except where the data subject has given their consent, where required by law, or in compliance with court or administrative orders requiring such disclosure.

5. Principles of the Compliance Management System



The principles governing the **Compliance Management System** are as follows:

- Protection of intellectual and industrial property.
- Commitment to public health.
- Protection of corporate resources and cybersecurity.
- Fight against corruption and prevention of conflicts of interest.
- Relations with public administrations, public officials, and authorities.
- Due diligence in promotional practices.
- Gifts, hospitality and, other courtesies.
- Respect for free competition.
- Due diligence in the administrative, economic, and financial management of the Group.
- Commitment to environmental protection.
- Cooperation in the prevention of money laundering.
- Protection and safety of our workforce.

6. Ethical and Responsible Conduct



1. RULES RELATED TO ETHICS AND GOOD GOVERNANCE



PROTECTION OF INTELLECTUAL AND INDUSTRIAL PROPERTY

Intellectual property defines **exclusive rights over creations of the human intellect**, particularly inventions, literary and artistic works, and distinctive signs and designs used in commerce. The World Intellectual Property Organisation (WIPO) sets out global policies, standards, and guidance regarding the use and protection of intellectual and industrial property.

Our policy for the development of precision metal components is based on creativity and proprietary innovation. For this reason, **the copying or plagiarism of third-party products shall not be permitted, nor their total or partial transformation or modification**, importation or distribution, without the due authorisation of the holder of the industrial property rights.

We attach particular importance to the protection of patents, trademarks, utility models, trade names, distinctive signs, and designs, whether our own or those of third parties, and we require the same level of commitment from our suppliers. Likewise, the Group is committed to **being aware of and complying with the applicable legislation** on intellectual and industrial property.

With regard to the software used by Group personnel, the software installed on IT equipment shall be monitored. Members of the Group shall use only IT systems and software for which they have **an authorised use** and for which the **corresponding licence** has been duly acquired, and such systems and software shall not be used for personal purposes or for the benefit of third parties. Only the Information Systems Department is authorised to install software.

The scope of protection of intellectual and industrial property rights includes, among others: copyrights, patents, registered trademarks, trade secrets, advertising campaigns, marketing plans, customer and employee lists, catalogues, reports, studies, drawings, photographs, designs, graphics, projects, plans, maps, models, and software.

Any total or partial copying or reproduction of any material included in this section shall require the prior authorisation of the relevant line manager.



COMMITMENT TO PUBLIC HEALTH

The Group is committed to **safeguarding and defending people's rights**, complying with the highest quality standards to ensure the safety and integrity of the products marketed.

In order to certify that the products marketed meet quality standards, the Group holds several **internationally recognised certifications**, implemented to ensure compliance with our commitment to public health and customer satisfaction.

The Group has implemented **ISO 13485 certification**, an internationally recognised standard for quality management systems in the medical devices industry, to ensure that our medical and healthcare instruments and products comply with legal requirements and customer needs. We also comply with applicable regulations and hold the necessary certifications and health registrations for the commercialisation of our products in the territories in which we operate, including **MDSAP, FDA, CE, and Health Canada**.

The Group rejects the supply or commercialisation of products that fail to meet quality standards and may therefore pose risks to public health.

To ensure the protection of public health, the Group guarantees **supervision and monitoring throughout all processes and procedures**, from storage to the transportation of metal components.

In this regard, the Group is committed to:

- **Being fully aware of and strictly complying** with all rules, regulations, and procedures established to ensure product quality, including import requirements issued by the United States and other national and international authorities.
- **Maintaining the highest standards** in the distribution of our products.
- **Guaranteeing product excellence** through compliance with quality standards.
- **Supervising manufacturing, distribution, and sterilisation activities** of our products, thus ensuring compliance with all essential and applicable regulatory requirements.
- **Identifying, assessing, and resolving issues** relating to product safety.



FIGHT AGAINST CORRUPTION AND BRIBERY

Corruption and bribery arise when personnel of an organisation, regardless of their professional category, engage in unethical practices to obtain a benefit either for the organisation or for themselves.

The Group follows a **zero-tolerance** culture towards any form of business, transaction, arrangement or agreement considered as corruption, bribery or fraud. We are committed **to complying with the standards of conduct and anti-corruption legislation of all countries** in which we operate and reject any form of corruption, whether active or passive, direct or indirect. The Group applies the necessary due diligence measures to ensure compliance, such as:

- **Exhaustive due diligence** prior to and following the acquisition of any organisation, to assess objective value and identify potential risk indicators for the Group.
- **Supervision of internal controls and due diligence** between the parent company and subsidiaries to avoid any corrupt practice involving the transfer of liability.
- Under no circumstances shall accounting documents be falsified or altered.

Particularly, Group professionals may not:

- **Give or receive any form of bribe or commission** from **any party involved**, including public officials (Spanish or foreign), employees of other companies, political parties, authorities, customers, suppliers or shareholders. Engage in acts of bribery, including the offering or promising, directly or indirectly, of any kind of improper advantage, concealment mechanisms or influence peddling.
- **Receive money for personal benefit from customers or suppliers**, including loans or advances, except for legitimate financial products granted by financial institutions acting as customers or suppliers and not related to the prohibited activities described above.
- **Give or accept hospitality** that influences, may influence or may be perceived as influencing decision-making.

That is why we are committed to:

- Never make false or misleading notes or records.
- Not use Group resources for political purposes or to support political candidates or parties.
- Not offer or accept gifts, benefits, hospitality or invitations intended to improperly influence the behaviour of a third party.
- Report any action or omission that could be interpreted as corruption, bribery or fraud.
- Contribute to the achievement of the United Nations Sustainable Development Goals (SDGs) through the business activities. Specifically, through this Code of Ethics, the Group formally supports SDG 16, which includes the fight against corruption and bribery in all their forms.

All Group members are **responsible for ensuring compliance with ethical standards and for reporting any deviation or suspicious conduct** to the Compliance Committee. This commitment also extends to suppliers and business partners, who must adhere to the same standards of integrity and compliance.



RELATIONSHIP WITH PUBLIC ADMINISTRATIONS

In the Group, we do not tolerate any form of corruption, regardless of whether it involves **Public Administrations, public officials or authorities**.

Relationships with such bodies shall be governed by the **principles of legality, loyalty, trust, professionalism, cooperation, reciprocity, and good faith**, without prejudice to any legitimate disputes which —while respecting the foregoing principles and in defence of the social interest— may arise with these authorities in relation to the interpretation of the regulations applicable in the territories in which we operate.

It is strictly forbidden to **offer, promise, authorise or provide** anything of value (including any item, service or anything else, whether as a personal benefit or favour, or otherwise) to any regulatory body, directly or indirectly, in order to obtain an improper advantage or secure or retain business.

Likewise, **it is prohibited to request, agree to receive and/or accept** anything of value from public officials or regulatory authorities for personal benefit or for the benefit of third parties.



PREVENTION OF CONFLICTS OF INTEREST

A “conflict of interest” arises when a professional decision is influenced not by the legitimate interests of the Group but by **personal or family interests**, resulting in personal benefit and potential harm to the Group.

A conflict of interest shall be deemed to exist in situations where the personal interests of a professional, **directly or indirectly**, conflict with those of the Group. The professional would have a personal interest when the matter concerns them or a person related to them.

The following persons shall be considered persons related to the professional (the **“Related Persons”**):

- The professional's spouse or person with a similar relationship of affectivity.
- Ascendants, descendants, and siblings of the professional or of their spouse (or person with an analogous relationship of affectivity).
- The spouses of the professional's ascendants, descendants, and siblings.
- Companies or entities over which the professional, or persons connected with them, directly or indirectly exercise control, as defined by law.
- Companies or entities in which the professional, or any person connected with them, directly or indirectly holds a position in administration or management, or from which they receive benefits of any kind, provided that the professional also exercises, directly or indirectly, significant influence over the financial and operational decisions of those companies or entities.

To avoid situations of conflict of interest, Group personnel undertake to:

- **Base professional decisions on the best interests of the Group**, so that they are not influenced by personal or family relationships or other private interests.
- **Avoid any kind of interference or influence from clients or third parties** that may alter their professional impartiality and objectivity. Staff may not receive any kind of remuneration from clients or, in general, from third parties, for services related to the professional's activity within the Group.

Likewise, the Group ensures that **supplier selection processes** are conducted in accordance with criteria of objectivity and impartiality, avoiding any conflict of interest or favouritism.



GIFTS, HOSPITALITY, AND OTHER COURTESIES

As a general rule, **it is prohibited to accept or give gifts, hospitality, presents, favours, courtesy invitations, cash or cash equivalents (gift cards) that are intended to influence us or that could be seen as intending to influence us or our suppliers, employees or business partners.**

Company employees may not give or accept gifts during their professional activities.

Exceptionally, the presentation and acceptance of gifts shall be permitted when the following circumstances are present at the same time:

- They have an irrelevant or symbolic economic value (the maximum amount shall not exceed €500).
- They constitute customary business courtesy.
- They are not prohibited by law or accepted commercial practices.

All Group members must refuse and report to the Compliance Committee any gifts, presents, compensation or payments intended to gain advantage or influence decisions that may affect the Group.



GOOD PROMOTIONAL PRACTICES

The Group ensures that the information provided in the promotion of our products is **complete, prompt, and truthful**, and that promotional activities are conducted with integrity and fairness.

In this sense, the Group commits to:

- Ensuring that all product information is **complete, clear, accurate, balanced, fair, objective, reliable, and truthful, so as to enable recipients to form a well-informed opinion** and to ensure the rational use of our products, as well as the correct evaluation of their quality.
- Ensuring that no products are promoted to customers who have clearly expressed that they do not wish to receive this promotion.
- **Certifying that all promotional materials** and product information are based on scientifically proven evidence.
- **Complying with all applicable requirements** governing the advertising of medical devices to the public.
- **Ensuring that all promotional statements** are consistent with the government-approved or government-authorised uses of the product in the country in which they are marketed, and that all promotional activities comply with applicable laws, rules and regulations.



PROTECTION OF PERSONAL DATA AND CYBERSECURITY

Information security is fundamental to the Group, as it constitutes one of its most important and essential assets for business management. For this reason, **the protection of such information is a priority**

In accordance with **Regulation (EU) 2016/679 of the European Parliament and of the Council (General Data Protection Regulation – GDPR)** and **Organic Law 3/2018 of 5 December on the Protection of Personal Data and the Guarantee of Digital Rights (LOPDGDD)**, the collection, use, and processing of customers' personal data —such as prices and information submitted by suppliers during a selection process— shall be treated confidentially and shall not be disclosed to third parties except where consent has been given by the data subjects, where there is a legal obligation, or in compliance with judicial or administrative decisions.

Group professionals who have access to suppliers' personal data must **maintain its confidentiality** and comply with the applicable personal data protection legislation.

In this respect, the Group undertakes to:

- **Guarantee the confidentiality** of customer data and not to disclose it to third parties, except with the customer's consent, where legally required, or in compliance with judicial or administrative decisions.
- **Ensure that the collection, use, and processing of** customers' personal data is carried out in a manner that guarantees their **right to privacy** and compliance with personal data protection legislation, as well as the rights recognised for customers under legislation governing information society services, e-commerce and any other applicable provisions.

- **Ensure the prevention and control** of offences that may be committed through the use of corporate resources, with verification, monitoring, and control activities being carried out where appropriate.
- **Request and use only such employee data as are necessary** for the effective management of the Group's business or as required under applicable legislation.
- **Respect the confidentiality and privacy of third-party data** held by the Group, except where disclosure is required by legal, administrative or judicial obligations.
- Guarantee the right of affected third parties **to access their data and to request its amendment or rectification** where necessary.

It is also important for the Group to ensure the prevention and control of **offences that may be committed through the use of corporate resources**, by promoting responsible use and carrying out verification and control activities. To ensure the responsible use of these corporate resources and to prevent cybersecurity issues, all members of the Group are committed to:

- **Be familiar with and apply the internal rules and policies** on the use of corporate resources.
- **Use all corporate resources responsibly and appropriately, protecting and preserving them** to avoid any damage or loss. Refrain from installing, downloading or storing inappropriate, offensive and/or illegal information or material.
- **Have the corresponding licence for the use** for all software installed on corporate computers and mobile devices.
- Refrain from accessing websites with illicit or harmful content.



ADMINISTRATIVE, ECONOMIC, AND FINANCIAL MANAGEMENT

It is essential for the Group to comply with all accounting, tax, and financial regulations, **to ensure transparency and to protect the interests** of all our economic stakeholders.

The economic and financial information of the Group, and particularly its annual accounts, shall accurately reflect its **economic, financial, and equity reality**, in accordance with generally accepted accounting principles and applicable financial reporting standards.

For this purpose, no director, professional or supplier shall conceal or distort information contained in the Group's accounting records or reports, which must be complete, accurate and truthful.

It is our obligation **to comply with the tax requirements of every country** in which we operate. Accordingly, the Group ensures compliance with applicable tax regulations and seeks appropriate coordination of the tax policies followed by all Group entities, avoiding tax risks and inefficiencies in the execution of business decisions.

Likewise, we undertake to adopt the **due diligence measures required** in relation to **tax and Social Security obligations** arising during our activities and to provide any information requested by public authorities in this regard.

Both the Group and its members have the obligation to **ensure the accuracy of our financial statements and reports**, as required by applicable legislation and accounting principles. In this respect, all financial transactions shall be recorded in accordance with generally accepted accounting principles, correctly, and without misrepresentation. Transparent transactions reduce the risk of bribery or illegal commissions, and for this reason we are committed to accurately reflecting the economic aspects of our commercial activities.



COMMITMENT TO THE ENVIRONMENT

The Group is firmly committed to the environment, as an integrating framework for our programmes and activities involving professionals, customers, suppliers, shareholders, and all stakeholders with whom we interact.

In this regard, and in line with its business objective of generating wealth and social well-being, the Group adopts a **responsible business ethics approach** that reconciles value creation for shareholders with sustainable development. This approach prioritises **environmental protection, social cohesion, the development of a favourable framework for labour relations, and ongoing communication** with the various stakeholder groups in order to address their needs and expectations.

In this regard, we contribute to the achievement of the Sustainable Development Goals (SDGs) approved by the United Nations through the development of all our business activities.

We carry out our activities with **respect for and protection of the environment**, complying with or exceeding the standards set out in applicable environmental legislation, **minimising the impact** that our activities may have on the environment and promoting actions that contribute to its protection, including the implementation and sponsorship of research and development projects that encourage the decarbonisation of the economy.

Specifically, the Group is committed to:

- Comply with all applicable environmental regulations.
- Work and collaborate with our suppliers to improve their environmental performance.
- Minimise waste and pollution.
- Conserve natural resources.
- Promote energy efficiency as a means of mitigating climate change and avoiding the associated environmental, social, and economic costs.
- Foster environmental awareness in the workplace.
- Promote measures aimed at the recycling of materials.

2. RULES RELATING TO THE MARKET



RELATIONSHIP WITH BUSINESS PARTNERS

The Group maintains relationships with its business partners (customers, suppliers, and other collaborators) with strict **respect for the principles of legality, transparency, honesty, and contractual good faith.**

For this reason, the obligations set out in this document are extended to our business partners, who are requested to adhere to and subscribe to this Code of Ethics.

In the Group, we strive to honour the agreements and commitments established with our business partners, basing our relationships on **transparency and mutual trust.** All suppliers and collaborators are selected and treated fairly through a thorough selection process and in accordance with due diligence measures.

In this regard, the Group is committed to:

- Ensure compliance with this Code of Ethics by our suppliers and to act accordingly in the event of any breach.
- Interact with all our business partners with integrity.
- Ensure the integrity, quality, suitability, credibility, and sustainability of any business partner before entering a business relationship and throughout the duration of that relationship.
- Request that appropriate measures be taken to remedy any situation in which a business partner is found to be in breach of the established rules.

We therefore act with the utmost **fairness, transparency, and respect for all our stakeholders, always promoting fair and responsible competition in all the markets where we operate.** The Group undertakes to strictly comply with all applicable competition legislation in the territories in which it conducts business or operates and rejects any practice that may distort the free market or harm third parties, such as price fixing, market allocation and bid rigging, among other unlawful practices.

To this end, the Group commits to carrying out annual risk reassessments, regularly updating national and international sanctions lists that may affect it, and training its personnel so that they are aware of conduct that may affect the market and is considered unlawful.



IN RELATION TO FREE COMPETITION

The Group undertakes to **promote free competition for the benefit of consumers and users** and to comply with competition regulations, avoiding any conduct that constitutes or may constitute collusion, abuse or restriction of competition.

The following are some of the practices prohibited by the Group:

- Entering into price-fixing agreements.
- Allocating market shares, whether formally or informally, among competitors.
- Restricting or limiting production to reduce competition.
- Favouring or excluding contracting parties.
- Manipulating or concealing information, misusing inside or privileged information, misrepresenting facts, or engaging in any other unfair practice.

It is therefore **everyone's responsibility to be fully aware of and comply with the regulations** applicable to the Group. In this regard, we commit ourselves to:

- **Make use of third-party information** —including competitors' information— in full compliance with the law and in accordance with the ethical values and principles established.
- **Avoid conduct** intended to prevent, restrict or distort competition, as well as any behaviour that undermines free and fair competition.
- **Compete fairly in the marketplace** and refrain from misleading advertising or from denigrating competitors or third parties.
- Ensure that information provided by the Group's professionals to suppliers is **truthful and not intended to mislead**.



PREVENTION OF MONEY LAUNDERING

The Group expresses its firm commitment to **refraining from any practices** that may be considered **irregular** in its relationships with third parties (including customers, suppliers, competitors or authorities), including those related to money laundering. To this end, professionals shall receive appropriate training on this matter.

In this regard, and in application of Law 10/2010 of 28 April on the Prevention of Money Laundering and the Financing of Terrorism, as well as its implementing regulations (including Royal Decree 304/2014 of 5 May and Royal Decree 413/2015 of 29 May, among others), the Group undertakes to **safeguard integrity and foster a culture of absolute rejection of any form of money laundering**, in compliance with international and national standards, and to fulfil all obligations imposed by the legislation of each territory as preventive measures in the fight against money laundering.

Any member of the Group must immediately report to their hierarchical superior or to the Compliance Officer any suspicious activity in a business, commercial relationship, or contract, so that the responsible party can study, analyse, and determine whether the business relationship should be suspended and/or whether to notify or report the matter to the competent authorities.

The Group is committed to always complying with the anti-money laundering laws in any applicable jurisdiction.

3. RULES RELATING TO PROFESSIONAL ACTIVITY AND INTERNAL RELATIONSHIPS



RESPECT FOR HUMAN RIGHTS

The Group is committed, through its internal policies and procedures, to respecting **internationally recognised Human Rights**, including those established in the Universal Declaration of Human Rights adopted and proclaimed by the United Nations General Assembly on 10 December 1948, the Convention for the Protection of Human Rights and Fundamental Freedoms, and the Tripartite Declaration of the International Labour Organisation (ILO). We strictly prohibit violence and aggressive behaviour at all times, ensuring equal and non-discriminatory treatment.

We ensure that our activities, whether conducted directly or through third parties, safeguard and uphold fundamental human rights, as established in the United Nations Universal Declaration of Human Rights and the ILO Fundamental Conventions.

We are committed to fostering and maintaining a work environment that is safe and respectful of the dignity, individual freedom, and fundamental rights of all members of the Group, including, for example, the right to privacy, sexual freedom, and protection against any form of discrimination, as well as against any conduct that constitutes personal or professional harassment.



OCCUPATIONAL HEALTH AND SAFETY

Maintaining a safe and stable working environment is essential to the Group, recognising the importance of the health and safety of all our employees.

In this regard, we commit to applying **health and safety standards**, ensuring compliance with all applicable laws and regulations, and continuously updating measures for occupational risk prevention.

With the aim of guaranteeing protection and safety at work, the Group has developed an **Occupational Risk Prevention Plan** and a **Risk Assessment** to guarantee the safety and protection of our professionals while performing their work activities.

In this regard, we are committed to:

- Provide employees with the **necessary personal protective equipment** for the activities they carry out as part of their work. The employee, for their part, undertakes to use and maintain the equipment properly.
- Ensure that material conditions do not endanger the physical integrity or health of individuals.
- **Promote an occupational health and safety programme** and adopt the preventive measures established by current legislation, as well as any future regulations that may be enacted.
- **Comply with all applicable Occupational Health and Safety legislation** relevant to the Group, as well as any other requirements subscribed to by the companies within the Group.
- Continuously improve occupational risk prevention measures.
- Effectively implement the Occupational Risk Prevention Plan.
- Periodically review the Occupational Risk Prevention Plan to ensure that it remains applicable and appropriate for the Group.



PREVENTION OF HARASSMENT AND DISCRIMINATION IN THE WORKPLACE

In the Group we aim to achieve a **productive, safe, and respectful** work environment for all employees.

All members of the Group have the right to have their personal dignity respected and the obligation to treat with respect those with whom they interact in the course of work, whether internal or external (clients, suppliers, external workers associated with the Group, etc.), and to contribute to ensuring that everyone is respected in the workplace.

In accordance with these principles, the Group **shall not tolerate any form of physical, psychological, moral harassment or abuse of authority** that violates the personal dignity of the victim or creates an intimidating, hostile, or humiliating working environment.

The Group also does not accept **any kind of discrimination** based on race, colour, nationality, social origin, age, sex, marital status, sexual orientation, ideology, political opinions, religion, or any other personal, physical or social condition of employees, and guarantees effective equality of opportunity among them.

In this regard, the Group undertakes to:

- **Provide opportunities** for all members to receive information, in order to raise awareness of these issues.
- **Offer specific support and assistance** to individuals who may be affected by such situations. Establish and communicate the procedures available to resolve such situations within the Group.
- Ensure that **all complaints and allegations** are handled **rigorously**, fairly, promptly, and confidentially.
- Ensure that **no retaliation is permitted against the person harassed**, anyone who reports harassment internally, or against those participating in any part of the resolution process.
- Treat colleagues and collaborators with **dignity and respect**.
- **Promote dialogue** as the foundation of internal relationships, exchanging ideas and working methods to build a competitive team capable of responding to market and societal needs.
- **Be familiar with and apply the Protocol** on Harassment and Violence in the Workplace.
- **Prohibit** any behaviours, attitudes, or situations constituting **sexual harassment**.
- **Report to a hierarchical superior or through the Internal Reporting System (Ethics Alert Channel)** any discriminatory, sexist, harassing, or violent behaviour in the workplace.

All members of the Group **commit to preventing any form of harassment or discrimination in the workplace** and to reporting any such behaviour to the Compliance Committee. Once a report has been submitted to the Compliance Committee, it will take the appropriate measures, after investigating the facts, against the individual who engaged in the unlawful conduct.



PHYSICAL INTEGRITY AND SEXUAL FREEDOM OF GROUP EMPLOYEES

The Group follows a **zero-tolerance policy towards situations of physical and/or sexual violence** that threaten physical or sexual integrity, or that intend to cause physical harm or emotional trauma to colleagues, clients, or any other person.

In this context, the following conduct, among others, is considered prohibited:

- Threatening behaviour.
- Verbal or written threats expressing intent to cause harm.
- Physical abuse or assault.
- Verbal comments, such as racist remarks, sexist, homophobic, or derogatory jokes or comments.
- Intimidating emails.
- Unwanted physical contact.
- Non-verbal visual displays, such as offensive gestures, photographs, or videos shared electronically.
- Any act that causes a person to feel fear.

All members of the Group undertake to ensure that any type of **attack against physical integrity or sexual freedom** is avoided by reporting any of the aforementioned conducts to the Compliance Officer. Once reported, the Compliance Officer will take appropriate action, following an investigation of the facts, against the individual who engaged in the unlawful conduct.



INTERNAL CONDUCT OF GROUP PERSONNEL

We declare our **commitment to the establishment and development of policies that ensure equal treatment and opportunities for all our employees** in personnel selection procedures, access to training, compensation, internal mobility, and professional development. We reject any form of direct or indirect discrimination based on sex, age, disability, sexual orientation or identity, race, ideology, religion, beliefs, or family status.

The Group undertakes to ensure that interactions between colleagues and with business partners are based on **respect and dignity**, working collaboratively with professionalism, honesty, and integrity, and adhering to the procedures and protocols established for their role and responsibilities.

In line with this philosophy, members of the Group shall:

- Strictly comply with the legislation in force in the jurisdiction in which they operate, considering the spirit and purpose of the rules, and observe the provisions of this Code of Ethics, as well as other basic standards and procedures regulating the company's activities. **Fully respect the obligations and commitments assumed by the company** in its contractual relationships with third parties, as well as the customs and best practices of the countries in which they operate.
- **Not exceed the limits of their role**, making decisions or carrying out activities that are not within the scope of their position. Always follow the job description for their position.
- **Make proper use of the resources and assets provided by the Group** to carry out their work. These means are not provided for personal non-professional use and are therefore not suitable for private use. Therefore, they are not likely to generate an expectation of privacy and can be monitored by the company in the proportionate exercise of its control functions.

- **Constantly update their technical and managerial knowledge** and take advantage of the company's training programs.
- **Submit to the supervision and controls** established by the relevant procedures.
- **Keep confidential all data and information** received during the course of their duties, not using it for personal benefit or sharing it with third parties.
- Promote a **healthy and respectful work environment, based on mutual respect**, in both horizontal and hierarchical relationships. Ensure that disrespectful behaviour, offences to personal dignity, or any form of humiliation are never tolerated. Similarly, **any practice that causes mental or physical harm is prohibited**, including all forms of harassment and humiliating treatment.



RESPECT FOR IMAGE AND REPUTATION

The Group conceives its image and reputation as one of its most valuable assets, crucial to preserve and enhance the trust of our customers, suppliers, employees, business partners, and society in general, so we maintain the integrity of our reputation through an adequate, clear and precise dialogue with our stakeholders. Likewise, we monitor the respect and correct use of the image and reputation of the Group, by all the people linked to it.

Acting with **honesty and integrity is to protect the image and reputation** of the Group. Every action we take protects the Group's reputation and ensures that new business is conducted ethically, strengthening the Group's overall integrity.

Therefore, to strengthen our **global reputation**, both nationally and internationally, we commit to periodically adapting our programmes in line with new markets and regulatory updates in the countries in which we operate.

In addition, the use of social media by Group members, whether professionally or privately, is recognised as an important tool for creating and sharing content, opinions, perceptions, experiences, and perspectives. This applies to all social media platforms (Facebook, Instagram, LinkedIn, Twitter), as well as blogs, photo and video sharing sites (e.g., YouTube, Flickr), forums, and wikis (pages editable by visitors).

Given the significant influence of these communication channels, **only authorised individuals may engage with these or any other public media on behalf of the Group** as our integrity is greatly influenced by the information we provide to the public and, for this reason, it is therefore important that all communications present a faithful and accurate image of the Group.

Thus, only specifically designated employees are authorised to make communications on behalf of the Group.

Regarding the behaviour of the Group's employees, every employee who participates in social networks should keep in mind that:

- Social media must be used responsibly.
- Any information published on social media can be accessed by anyone from any location and may remain available indefinitely.
- Individuals may be held personally accountable for content they post online.

On the other hand, if you receive a request for information from the media or from an external

legal representative or public body, you must send it to the Compliance Officer. The following actions are not allowed:

- Speaking on behalf of the Group without being an authorised spokesperson.
- Disclosing any confidential information.
- Referring to the Group's clients, suppliers, or partners without proper authorisation.

7. Compliance Institution



All **Obligated Subjects of the Group** undertake to comply with the rules established in this Code of Ethics.

In addition, everyone will ensure the security of the Group's values and those of interested third parties. They shall actively contribute to the **protection of people, assets, activities, information, technical knowledge, and reputation** against threats that may deliberately and illegitimately jeopardise them.

Non-compliance with this Code by any individual associated with the Group under an employment contract, regardless of their role or category, may be sanctioned in accordance with the **Group's Disciplinary System**.

The ultimate responsibility for ensuring compliance with the Code of Ethics lies with the Board of Directors. The Group performs this function through the **Compliance Committee**.

Before initiating any professional collaboration with a third party, the Compliance Committee shall evaluate the compatibility of the third party's policies and Code of Ethics with the principles outlined in this document. In the event of incompatibility, or if the third party does not have a Code of Ethics or formal policies, they must sign and adhere to this Code of Ethics, demonstrating their commitment to the principles set forth herein.



8. Control Measures and Sanctioning Procedure

Control measures shall include procedures for **cooperation with the courts and authorities** in case of detecting conduct likely to be criminal by a member of the Group or a third party with whom it relates.

Any breach of the rules listed in this document will result in the initiation of the Group's sanctioning process, without prejudice to possible measures to report to the courts, if the conduct is likely to be criminal or contrary to the law.

9.

Dissemination and Monitoring



The Group shall take appropriate measures to ensure that all recipients **are aware of the contents of this Code of Ethics and understand its scope**.

Acceptance of this Code shall be a mandatory **requirement** to join the Group. The Code of Ethics will be available on the **intranet and on the corporate website**, to ensure that all current and potential members have access to it.

This Code of Ethics shall be mandatory at all levels of the Group, and any breach shall constitute a **very serious offence**, subject to the corresponding sanction.

The scope of application of the Code of Ethics may be extended to suppliers, customers, distributors, external professionals, and representatives of the Group, who shall be asked to accept it or provide their own Code of Ethics with equivalent content.

All contracts signed by the Group must include a clause that obliges the counterparty to comply with the law and with the ethical principles established in this Code of Ethics or their own equivalent code. Failure to comply with these obligations shall constitute a serious breach of contract.

10. Review and Update



The Compliance Committee **shall periodically review** this Code, considering annual reports and suggestions from Group members. The Group's Executive Management shall be responsible for approving any proposed changes to this Code of Ethics.

The Group undertakes to communicate updates and ensure that all members **are informed of the rules** contained in this Code and any subsequent amendments.

The Group shall implement **appropriate control measures** to periodically assess and manage risks related to corporate activities, its membership, and the Group's reputation. Based on this analysis, corresponding updates to this document shall be made.

11. Ethics Alert Channel



All members of the Group undertake to take the necessary measures to **detect and correct any action** contrary to the law or to the rules of this Code of Ethics.

For this to be effective, the Group shall have an **Ethics Channel** for reporting breaches and potential criminal conduct. For any questions regarding the Ethics Alert Channel, please refer to the Ethics Channel Document or contact the Compliance Committee.

The bodies responsible for ensuring proper compliance with this Code are:

- Compliance Committee
- Senior Management

The Group undertakes **not to adopt or allow any form of direct or indirect retaliation** against employees who, in good faith, report actions contrary to the law or this Code via the Ethics Channel.

All internal institutions, personnel, and related third parties are expected to comply with the Code of Ethics and to consult the Compliance Committee if they have any doubts regarding appropriate conduct via the following email:

ethicsline@dessdental.com

Annex

ACCEPTANCE OF THE CODE OF ETHICS

I, Mr/Ms....., employee of _____, hereby acknowledge that I have been provided with the Code of Ethics, including all its annexes, and confirm that I have read it, understand it and accept it.

Yours sincerely,

Signature:

Date:

National ID Number:

Company within the Organisation:

Area/Department:

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