

Code of Ethics

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MEMBER OF BASQUE RESEARCH
& TECHNOLOGY ALLIANCE

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1. Introduction

CIDETEC is a private applied research organisation founded in 1997 that develops and implements high value-added and economically sustainable technological solutions. Its aim is to create value for companies through the acquisition, generation and transfer of technological knowledge to improve client competitiveness and actively contribute to the renewal of the industrial ecosystem. CIDETEC's VISION is to become a key player in the transformation of industry by promoting an economic model fundamentally based on technology as a driver of growth and wellbeing.

The purpose of this Code of Ethics is, on the one hand, to provide guidance to CIDETEC personnel in their professional activities and, on the other, to demonstrate CIDETEC's ethical commitment towards its stakeholders.

CIDETEC shall not tolerate any conduct contrary to this Code of Ethics and shall ensure the effective implementation of the Values and Ethical Principles established herein.

2. Definitions

- **Corporate Values:** the fundamental values that define, inspire and guide CIDETEC's organisational culture.
- **Ethical Principles:** the basic behavioural guidelines establishing the ethical and professional framework within which all CIDETEC activities must be carried out.
- **General Rules of Conduct:** practical rules governing the behaviour and actions of all CIDETEC personnel based on the Corporate Values and Ethical Principles.

3. Scope of application and duty of compliance

The Corporate Values, Ethical Principles and Rules of Conduct contained in this Code of Ethics are mandatory for all persons forming part of CIDETEC.

All personnel are required to be familiar with and comply with this Code of Ethics.

This Code shall be communicated to suppliers, clients, public authorities and other relevant stakeholders so that they may, wherever possible and on a voluntary and informed basis, adhere to its principles.

The Code shall apply, insofar as possible, to all activities carried out by CIDETEC in any geographical area, both local and international, particularly in research, development and innovation activities, as well as advisory and technology transfer activities related to industrial sectors.

The Code of Ethics is communicated to all CIDETEC personnel through the Onboarding Plan, which establishes the obligation to read and accept compliance with this Code.

This Code has the following purposes:

- To formally express CIDETEC's Corporate Values, Ethical Principles and General Rules of Conduct to guide personnel in their professional activities and relationships with colleagues, suppliers, clients, public authorities and society at large.
- To prevent criminal or unlawful conduct in the performance of professional activities by providing a common framework for ethical behaviour.

- To ensure compliance with the highest ethical standards in research, knowledge management, technology transfer and collaboration, thereby strengthening CIDETEC's corporate culture.

4. Corporate Values

CIDETEC's vision is to become a major player in the transformation of our industry to generate an economic model based fundamentally on technology as a lever for growth and well-being. To achieve this goal, it relies on the following values:

- 1. Entrepreneurial Spirit:** individuals capable of strategically undertaking new challenges.
- 2. Commitment:** commitment to current and future clients, providing efficient technological solutions that meet their requirements and expectations.
- 3. Service Vocation:** the conviction that CIDETEC is not an end, it exists to generate real value for companies and society.
- 4. Collaboration:** a collaborative spirit both internally and with external entities whose interaction creates value and contributes to the mission.
- 5. Adaptability to change:** continuous transformation through ongoing improvement and innovation, turning change into opportunity.
- 6. Integrity:** carrying out activities free from undue influence, ensuring impartiality, confidentiality and appropriate management of information.



5. Ethical principles

The fundamental principles guiding CIDETEC and its personnel are:

5.1. Sense of responsibility

CIDETEC personnel, according to their level of competence, fulfill their duties and commitments by acting with diligence, attention, and awareness, always considering the consequences of their acts and decisions before they occur.

This implies being aware of the responsibility exercised and being knowledgeable of one's obligations, both in the personal and professional spheres.

5.2. Professionalism

CIDETEC personnel carry out their professional activity with seriousness and efficiency, possessing the knowledge and skills necessary to effectively perform their responsibilities. CIDETEC provides the necessary resources to ensure that no person exercises a responsibility without having the required qualification, specialization, or generic skills, creating from this premise a cohesive human team in continuous professional development, with high levels of qualification, specialization, and involvement in their work.

5.3. Objectivity

CIDETEC personnel develop their activity using truthful data and information, avoiding motivation based on personal interests, ideas or feelings, prejudices, etc.

During their professional performance, they must seek a neutral and impartial perspective based on verifiable facts, avoiding visions influenced by an individual point of view that generates biases, conflicts of interest, or external influences that lead CIDETEC to expose itself to unnecessary and undesirable risks.

5.4. Integrity

CIDETEC personnel, during their professional performance, must act with loyalty, honesty, and good faith, maintaining consistency and respect both towards their CIDETEC colleagues and other professionals.

Respect for acquired commitments, transparency, and sincerity are required, working in alignment with the principles, values, and interests of CIDETEC, as set out in this Code of Ethics and in the center's various internal regulations.

5.5. Impartiality

CIDETEC personnel make decisions without the interference of private interests or influences, maintaining an objective stance that guarantees that all decisions are based on verifiable and objective professional criteria

6. General Rules of Conduct

6.1. Corporate commitment

6.1.1. Political Neutrality

CIDETEC and its personnel act with impartiality toward political parties, ideologies, and candidates, guaranteeing equal treatment, ensuring neutrality, and avoiding situations of discrimination.

CIDETEC shall refrain from making, directly or through an intermediary, any donation or contribution—not even in the form of a loan or advance—that implies the illegal financing of political parties.

6.1.2. Image and reputation

CIDETEC has a solid reputation thanks to its extensive experience, a human team committed to its Ethical Values and Principles, and the know-how that make up the culture of CIDETEC.

CIDETEC Personnel must preserve the image and reputation of CIDETEC in all their professional actions on any social media network. Likewise, they shall ensure corporate respect and reputation on the part of Suppliers, Stakeholders, Business Partners, and Clients, among others.



6.1.3. Equal opportunities and non-discrimination

CIDETEC considers the individuals who make up its human structure as the key element to guarantee organizational success. In this sense, it is committed to respecting and protecting people by basing its labor relations on the principle of equal treatment, rejecting all types of discrimination and recognizing the right to work with equal opportunities. Likewise, CIDETEC does not tolerate conduct involving harassment or physical, sexual, psychological, or verbal abuse, nor any other form of degrading treatment.

CIDETEC does not permit situations of discrimination based on sex, race, sexual orientation, age, disability, illness, nationality, religion, or any other personal or social condition.

All Personnel shall promote, at all professional levels, relations based on mutual respect, integrity, cordiality, trust, and collaboration, fostering teamwork and encouraging a respectful work environment that contributes to achieving a positive work climate.

CIDETEC develops strategic guidelines to ensure it has the right people with the necessary level of knowledge and skills or, failing that, takes the necessary actions such as recruiting new members or implementing training actions.

6.1.4. Respect for intellectual and industrial property

CIDETEC manages the intangible assets and knowledge resulting from its comprehensive project management activity. It establishes guidelines for the management of intangible assets over which it holds rights, and for its intellectual property.

The people who make up CIDETEC must respect the intellectual property rights, industrial property, and business secrets of CIDETEC in relation to projects, processes, technology, know-how and, in general, any content created or developed within the organization.

The exploitation rights of intellectual property, industrial property, and business secrets generated by Personnel during the performance of their professional activity at CIDETEC shall be the property of the latter.

The intellectual property and industrial property rights, as well as trade secrets held by third parties outside of CIDETEC, shall be respected. Consequently, all Personnel must strive to protect information subject to intellectual property rights, industrial property, and trade secrets, obtaining, in each case, the licenses or authorizations from the legitimate holders of such rights, including those related to the use of trademarks, logos, and other distinctive signs of third parties.



6.1.5. Protection of free competition

CIDETEC is committed to respecting free competition and will comply with antitrust regulations, avoiding any conduct that constitutes or could constitute collusion, abuse of a dominant position, restriction of competition, or artificial price alteration.

Unfair practices, misleading advertising, or disparagement of CIDETEC's activity are expressly prohibited, as well as any conduct that undermines the reputation or activities of its competitors or other third parties.

6.1.6. Prevention of money laundering and illicit activities

CIDETEC shall comply at all times with applicable national and international laws regarding the prevention of money laundering and terrorist financing.

All individuals must take the necessary precautions and inform CIDETEC whenever there is any indication or suspicion of fraud or crime, such as money laundering, terrorist financing, smuggling, or any other criminal activity.

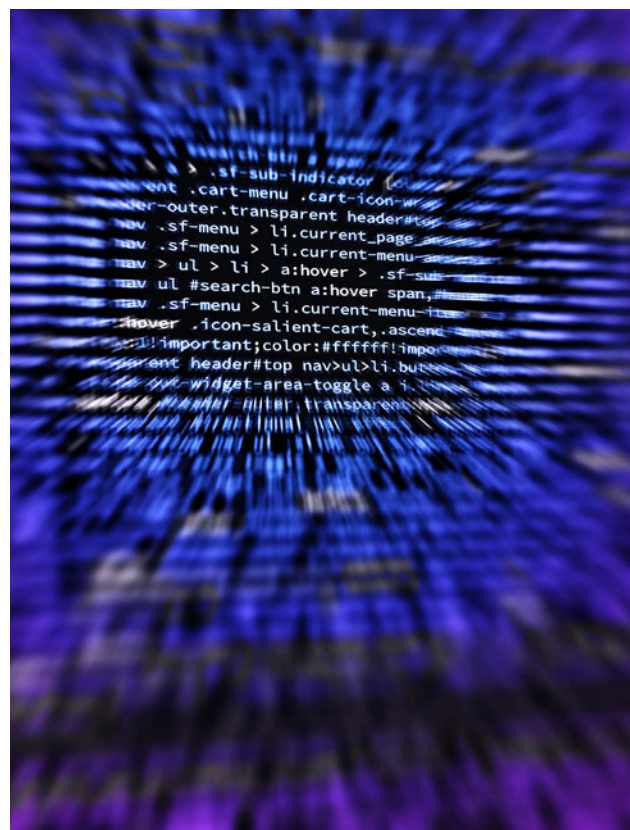
Measures for client identification, information, and internal control established for this purpose will be applied, providing maximum cooperation to the competent authorities if necessary.

As a foundation, CIDETEC shall maintain for 10 years identification records of all persons who contribute or receive funds or resources free of charge, ensuring that the foundation is not used for money laundering or to channel resources to persons or entities linked to terrorist groups or organizations.

6.1.7. Protection of privacy and personal data

CIDETEC respects the right to privacy of individuals in all its manifestations, as well as the privacy of their communications through the Internet and other media. In particular, the rights to privacy and the protection of personal data are respected.

Consequently, CIDETEC is committed to properly managing the personal data it possesses and processes, complying with current and applicable regulations regarding personal data protection.



6.1.8. Protection of confidential information

Non-public information held by CIDETEC, regardless of the medium in which it is found, shall generally be considered Confidential Information.

Only authorized Personnel shall use Confidential Information with the utmost caution and shall adopt the necessary measures to protect it; its content may not be provided to third parties, except with the express authorization of the competent Person or body of CIDETEC in each case, or when a legal or judicial requirement exists.

CIDETEC personnel shall be responsible for knowing and complying with all internal rules on the use of information and confidentiality established by the organization during the development of projects.

The obtaining of information from third parties shall be carried out exclusively by legal means. Personnel shall reject any information obtained improperly or that infringes upon the confidentiality duties under which its legitimate owners maintain it.

When Confidential Information belongs to third parties outside of CIDETEC, Personnel must strictly comply with the confidentiality agreements that CIDETEC has signed with said third parties.

In the event of termination of the employment relationship with CIDETEC, Personnel shall maintain the duty of confidentiality and must return all documents, media, or storage devices, as well as any information stored on computer equipment related to the Confidential Information.

6.1.9. IT Security and prohibition of illegal content

CIDETEC promotes secure information management and prohibits the use of unauthorized software, as well as the downloading, installation, and use on CIDETEC computer equipment of malicious software or any other type of computer programs or applications that are not covered by the corresponding official license for use or that entail the risk of introducing any dangerous element to the security of CIDETEC's or third parties' computer systems.

CIDETEC expressly prohibits Personnel from downloading, storing, distributing, or using illegal content.

6.1.10. Truthful and complete financial information

CIDETEC's economic and financial information must faithfully reflect its equity position, in accordance with generally accepted accounting principles and applicable international financial reporting standards.

No person shall hide or distort the information in CIDETEC's accounting records and reports, which shall be complete, truthful, understandable, and accurate.

CIDETEC is committed to providing reliable information to the responsible bodies and administrations, allowing them to form a true and fair view of CIDETEC.

Any action or omission that generates an undue disadvantage or privilege for creditors is expressly prohibited, as is any act of asset disposal generating obligations that delays, hinders, or prevents the effectiveness of any seizure or judicial, out-of-court, or administrative proceeding.

6.1.11. Cooperation and transparency with Public Administrations

Relations with authorities, regulatory bodies, and Public Administrations shall be governed by the principles of cooperation, transparency, and regulatory compliance.

CIDETEC shall fulfill its obligations to the various Public Administrations, particularly those relating to the Public Treasury and Social Security, as well as compliance with applicable requirements regarding subsidies and public procurement.

Any conduct aimed at evading tax obligations or obtaining undue benefits to the detriment of the Public Treasury, Social Security, and equivalent bodies is expressly prohibited.

6.1.12. Selection of suppliers and partners

CIDETEC will always maintain prudence and diligence in procurement decisions and activities, expressly prohibiting any practice that could lead to a risk of insolvency for CIDETEC or for third parties with whom it maintains business relationships.

All Personnel must apply criteria of quality, opportunity, cost, and sustainability in the selection processes for Suppliers, Stakeholders, Business Partners, and Clients, always acting in defense of CIDETEC's interests.

Awareness and, as far as possible, adherence to this Code of Ethics shall be promoted among Suppliers, Stakeholders, Business Partners, and Clients for the better application of the Ethical Values and Principles contained herein.

6.1.13. Prevention of public and private corruption

CIDETEC declares itself against corruption in all its forms and against unlawfully influencing the will of persons outside of CIDETEC to obtain any benefit or advantage. Acts of corruption, bribery, or extortion are expressly prohibited, including the offering or promising, directly or indirectly, of any type of unlawful advantage, as well as influence peddling.

Consequently, Personnel, in their relations with Suppliers, Stakeholders, Business Partners, Clients, as well as with Public Administrations, both national and from third countries, must behave in such a way that they do not induce a private individual, authority, or public official to breach their duties of impartiality or any legal precept. The prohibitions established in this section apply especially when the private individual, authority, or public official is closely linked by family or friendship ties to the CIDETEC Personnel member.

6.1.14. Gifts and hospitality policy

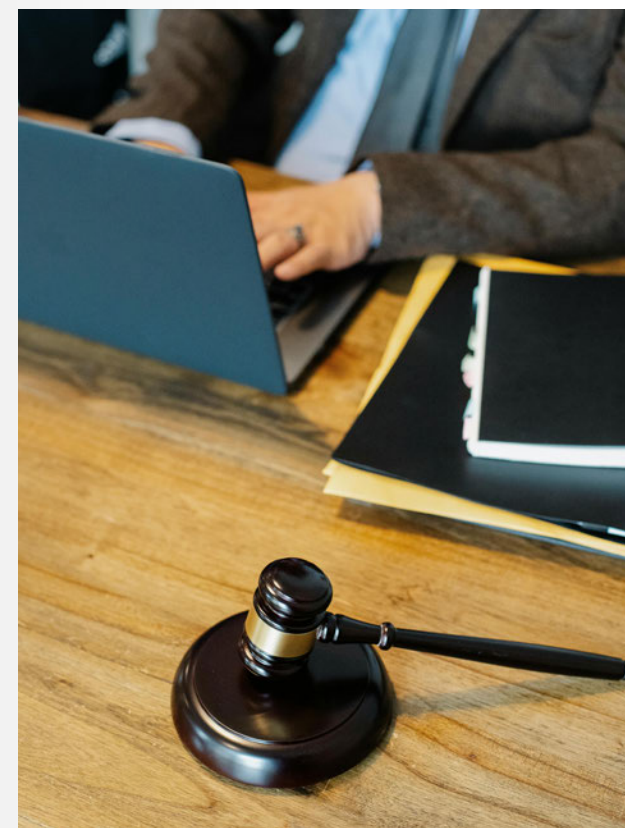
Gifts, favors, or compensation, in cash or in kind, of any nature, directly or indirectly, that have or may have the objective of unlawfully influencing CIDETEC's commercial or institutional relations, may not be given or accepted. Gifts or presents are intended to promote CIDETEC's brand image.

The giving and acceptance of gifts and presents will be permitted only when they are of limited economic value or merely symbolic and respond exclusively to signs of commercial courtesy or standard attentions in the sector, and in no case may they condition or influence business decisions. As a general rule, the giving and acceptance of gifts and presents will only be permitted when they are the result of awards and recognitions, tributes, or generalized institutional campaigns.

When the gifts offered or received do not meet the requirements established in the previous section, they must be rejected or returned immediately, and such circumstances must be reported to the direct hierarchical superior.

In certain circumstances and cultures, refusing a gift offered in good faith may show cultural insensitivity or damage a business relationship. In exceptional cases, the gift may be accepted on behalf of CIDETEC, and the receiving Person must immediately inform both their direct hierarchical superior and the Compliance Committee. Said gift shall be delivered without delay to the Purchasing and General Services Department, which will manage it appropriately.

When there are doubts as to whether a specific case is acceptable or not, it must be consulted internally or, if applicable, declined.



6.1.15. Conflicts of interest

CIDETEC Personnel must avoid any situation of Conflict of Interest.

A Conflict of Interest shall be deemed to exist when external business, financial, family, political, or personal interests could interfere with the judgment of Personnel when performing their duties at CIDETEC.

The following shall be considered persons linked to the Individual: the Individual's spouse or person with an analogous affective relationship; the ancestors, descendants, and siblings of the Individual or their spouse (or person with an analogous affective relationship); as well as societies or companies in which the Individual or persons linked to them are in a position of control, hold an administrative or management position, or have, directly or indirectly, a significant influence on financial and operational decisions.

The Individual who finds themselves in a Conflict of Interest must inform, as soon as possible, the person who holds their direct command. In case of doubt regarding the existence of a Conflict of Interest, it shall be submitted to the interpretation of the Compliance Committee. The affected Individual shall refrain from intervening or influencing the decision-making related to the Conflict of Interest, from participating in meetings where such decisions are proposed, and from accessing information affecting said conflict.

6.1.16. Prohibition of smuggling

In import and export activities, the duties imposed by applicable legislation, CIDETEC's internal regulations, and the external regulations imposed by other operators shall be complied with.

Consequently, actions that may be related to smuggling are expressly prohibited.

6.2. Social commitment



6.2.1. Compliance with the law and contracts binding CIDETEC

All Personnel shall carry out their professional activities with strict respect for current legislation, as well as the internal regulations and contracts that bind CIDETEC, in all locations where it operates.

Personnel must strictly comply with this Code of Ethics.

Personnel must fully respect the obligations, values, principles, and commitments assumed by CIDETEC in its contractual relations with third parties, as well as the applicable uses and good practices in the countries where they carry out their professional activity.

Lack of knowledge of the legislation, the Code of Ethics, or the contracts that bind CIDETEC, as well as the argument that a certain action is a widespread practice within CIDETEC, shall not justify non-compliance.

No Person shall carry out or obey instructions or orders contrary to the law, the Code of Ethics, or the contracts binding CIDETEC, even when such instructions or orders come from a Person of higher rank.

Personnel who manage or lead teams shall:

- a. Be knowledgeable of the legislation, the Code of Ethics, and the contracts affecting their respective areas of activity.
- b. Act as benchmarks for ethical conduct at CIDETEC.
- c. Ensure that the Persons reporting to them receive the appropriate information and training to enable them to know and comply with the legislation, the Code of Ethics, and the contracts binding CIDETEC that affect them in the performance of their duties.

CIDETEC shall develop the policies, procedures, and documents necessary to ensure the effective application of the principles, values, and standards of conduct established in this Code.

6.2.2. Human rights

CIDETEC and its linked third parties must recognize the fundamental principles of the Declaration of Human Rights, in accordance with the United Nations definition of 1948. Likewise, CIDETEC is committed to protecting foreign citizens by complying with the applicable immigration regulations.

CIDETEC works internally on the control and monitoring of compliance with human rights related to the center's personnel to avoid, reduce, and channel any potential conflicts or issues that may arise.

6.2.3. Occupational health and safety

CIDETEC ensures that its professionals carry out their work in safe, clean, and healthy environments, while striving for the permanent improvement of working conditions. It implements relevant actions regarding occupational risks with a preventive and continuous improvement approach.

Considering the specific activities of CIDETEC, all Personnel commit to:

- Complying with established health and safety regulations.
- Properly using Personal Protective Equipment (PPE).
- Taking special care in the handling, possession, and transport of explosives, flammable, corrosive, toxic, or asphyxiating substances, or any other materials, devices, or artifacts that may endanger human health or the environment.
- Immediately reporting any detected risk situation.
- Actively participating in the organization's preventive culture.

Personnel are provided with the necessary means to carry out their professional activity with adequate safety, ergonomics, and hygiene measures, ensuring that the life, health, or physical integrity of Personnel are not endangered.

Personnel shall always respect applicable preventive measures in terms of occupational health and safety, using the resources established by CIDETEC and ensuring that the members of their teams carry out their activities in safe conditions.

6.2.4. Sustainability and environment

CIDETEC proposes a sustainable development model that makes its activity compatible with environmental protection, complying with established legislation and using a preventive and continuous improvement approach, while providing Personnel with the necessary means.

Personnel are actively and responsibly committed to environmental conservation, being aware of all activities, products, and services through which CIDETEC can influence and cause an impact on the environment.

To this end, CIDETEC Personnel shall respect legal requirements and must comply with CIDETEC's instructions, specifications, and procedures to reduce the environmental impact of its Activity. CIDETEC Personnel shall follow the guidelines set by internal and external regulations, pay special attention to sensitive natural environments, and strictly follow established protocols regarding the management of waste and potentially hazardous materials.

Personnel must strive to minimize the environmental impact derived from the use of facilities, assets, and resources made available to them by CIDETEC.



7. Application of the Code of Ethics and reporting system

7.1. Entry into force

This Code of Ethics is approved by the Board of Trustees of CIDETEC and shall remain in force unless there is an express agreement for its repeal, revision, update, or the entry into force of a new one to replace it.

7.2. Interpretation of the Code of Ethics

In the event of a discrepancy between this Code of Ethics and any Control that is part of the Compliance system, the Code of Ethics shall prevail. Likewise, the interpretation of the Controls shall be carried out in accordance with the spirit and purpose of this Code of Ethics.

The interpretation of the content of the Code of Ethics corresponds to the Compliance Committee. Its interpretive criteria are mandatory for all its recipients.

Any doubt arising regarding the interpretation of the Code of Ethics shall be resolved by the Compliance Committee through communication to the Internal Information System.

7.3. Compliance Committee

The Compliance Committee is the body responsible for ensuring compliance with this Code of Ethics by the Personnel who make up CIDETEC.

The Compliance Committee has competence in all matters specific to the regulatory compliance function. Its composition, operation, functions, and other aspects relating to the Compliance Committee are regulated in the Regulations of said Committee.

The Compliance Committee develops and proposes the set of Controls that make up CIDETEC's Compliance system, which are mandatory for all Personnel.

7.4. Non-compliance and communication to the Internal Information System

Non-compliance with this Code of Ethics may lead to labor or corporate sanctions, without prejudice to any administrative or criminal penalties that may also result from said non-compliance.

Any Person who has knowledge of breaches of this Code of Ethics, including serious or very serious criminal or administrative offenses, as well as EU Infringements, must report it directly through the Internal Information System. Failure to report known breaches will be considered an infringement of this Code of Ethics.

Communications will be managed and processed by the individual designated as the operational manager for the management and processing of Communications (Manager of the Internal Information System - RSII), who is also a member and Coordinator of CIDETEC's Compliance Committee. The Compliance Committee is the Responsible Body for the Internal Information System (ORSII), which delegates the functions of managing and processing investigation files of the Internal Information System to the RSII.

Communication to the Internal Information System may be carried out through the following medium: <https://cidetec.es/en/sii/>

The Reporting Person may request, if they wish, an appointment for a face-to-face meeting with the RSII, where they can personally present the facts and deliver, if applicable, documents or other evidentiary elements.

The Reporting Person will be informed of the progress made regarding the Communication submitted to the Internal Information System under the terms provided in the Communication Management Procedure.

7.5. Confidentiality of communications and prohibition of retaliation

CIDETEC guarantees confidentiality regarding the identity of the Reporting Person, as well as the existence and content of the Communications submitted to the Internal Information System. Likewise, the system guarantees the possibility of making anonymous Communications.

All Communications and procedures related to the Internal Information System are managed in compliance with the requirements of Law 2/2023, of February 20, regulating the protection of persons who report regulatory infringements and the fight against corruption, as well as personal data protection regulations.

It is prohibited to take any measure against a CIDETEC Person that constitutes retaliation or any type of negative consequence for having made a Communication in good faith. Retaliation against anyone who has made such a Communication will be considered a serious infringement of this Code of Ethics.

The prohibition of retaliation provided for in the previous section shall not prevent the adoption of disciplinary measures that, where appropriate, may apply when the internal investigation determines that the Communication is manifestly false and has been formulated in bad faith.





7.6. Processing of communications

The Internal Information System will follow the procedures established at CIDETEC for the management and processing of Communications, guaranteeing:

- Confidentiality of Communications.
- Possibility of anonymous Communications.
- Prohibition of retaliation against the Reporting Person.
- Adequate processing of received Communications.
- Internal investigation when appropriate.
- Issuance of Final Reports by the Compliance Committee.

A record of all Communications received through the Internal Information System will be maintained.

Upon receipt of a Communication, the corresponding Internal Information System Procedure will be initiated in accordance with the milestones and requirements set forth in CIDETEC's Communication Management Procedure, which include the guarantee of confidentiality, the rights of the Reporting Person and the Affected Person, the sending of an acknowledgment of receipt to the Reporting Person, the admission or dismissal of the Communication and, in case of admission, the issuance of the Final Report by the Compliance Committee. Likewise, the presumption of innocence and the right to honor of the affected persons must be respected.

In the internal investigation carried out, all information and documentation deemed appropriate may be gathered confidentially from any area or business of CIDETEC.

In the event that the Communication affects the RSII or any member of the Compliance Committee, the affected person may not participate in the processing, and the provisions established for such cases in the

Communication Management Procedure shall apply.

Said procedure will conclude with a Final Report from the Compliance Committee, which will be forwarded to the competent body of CIDETEC. The Final Report will propose, where appropriate, the corresponding disciplinary measures in application of the applicable labor legislation, especially the Workers' Statute, the applicable collective bargaining agreements, the Internal Regulations, and any other socio-labor standards applicable to the Personnel who make up CIDETEC, all without prejudice to any administrative or criminal sanctions that may also result.

7.7. Receipt of Communications through unofficial channels or by unauthorized persons

The recipient of a Communication that is sent through reporting channels other than those established by CIDETEC, or to staff members not responsible for its processing, must guarantee confidentiality and forward it immediately to CIDETEC's RSII.

The recipient must preserve the identity and guarantee the confidentiality of the data of the affected persons and of any third party mentioned in the Communication, especially the reporting person.

The breach of the duty of confidentiality is considered a very serious administrative offense, in accordance with the provisions of Law 2/2023, of February 20, regulating the protection of persons who report regulatory infringements and the fight against corruption, and may also be subject to criminal liability.

7.8. Presumption of innocence and right to honor

The presumption of innocence and the right to honor of the affected persons must be respected.

This Code of Ethics constitutes the ethical and regulatory compliance reference framework that guides the behavior of all CIDETEC Personnel in the development of their professional activities. Its compliance is essential to maintain the integrity, excellence, and trust that characterize our organization, thus contributing to the achievement of our institutional objectives and the strengthening of our reputation as a benchmark center.

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