

# Code of ethics and standards of practices



# Index

1. Definition and purpose	3
2. Scope of application	4
3. General principles	4
4. Conduct commitments and responsible practices	5
4.1. Compliance with applicable legislation and internal procedures	5
4.2. Compliance with Agreements and Conventions	6
4.3. Relationships between people	6
4.4. Relationships with suppliers	6
4.5. Relationships with authorities and public administrations	7
4.6. Conflicts of interest	8
4.7. Use of foundation's assets and services	8
4.8. Confidentiality of information, protection of personal data, and protection of intellectual property	8
4.9. Environmental sustainability	9
5. Publicity of the code	10



## 1. DEFINITION AND PURPOSE

The Carlos Alcaraz Garfia Foundation is a non-profit organization whose mission is to improve the living conditions of children in difficult situations, promoting the defense of their fundamental human rights and seeking to reduce the risk factors in their environment.

In the development of its activities, the Foundation has developed this code of ethics and good practices to promote an ethical, responsible, and transparent organizational culture, ensuring that the organization operates in a manner consistent with its fundamental principles and values.

Specifically, this Code aims to establish standards of conduct to guide the behavior of all individuals within the organization by providing clear guidelines on what is expected in terms of ethical and responsible behavior; promoting integrity and transparency in all the organization's activities and relationships; guiding decision-making; and fostering team commitment and cohesion around the shared set of values and principles of the entity.

To this end, this Code:

- Facilitates the knowledge and application of the organizational culture of the Foundation, firmly based on the fulfillment of human and social rights and the effective integration of the entity and all its human resources, respecting their diversity.
- Establishes the principle of due diligence for the prevention, detection, and eradication of irregular conduct, regardless of its nature, including, among others, risk analysis, definition of responsibilities, training of workers and collaborators and, where applicable, third parties directly related to the entity, and formalization of procedures, especially for the identification and elimination of improper conduct.
- Takes into account the principle of criminal liability of legal entities, preventing behaviors that may affect its governing bodies, workers, or any other person representing the entity.



## 2. SCOPE OF APPLICATION

This Code applies to all areas of the Foundation, including its governing bodies and executives, and any employee, volunteer, or collaborator, regardless of their position or role.

The application of the Code is also extended to any individual and/or legal entity related to the Foundation, whenever necessary for the fulfillment of its purpose and possible by the nature of the relationship.

The Code will be individually notified to all members of the governing and executive bodies, and to any person who may represent the entity, who must commit in writing to its compliance. Likewise, this obligation will be expressly included in the employment contracts of employees and in the agreements of volunteers and collaborators, who will be given a copy upon joining the Foundation.

## 3. GENERAL PRINCIPLES

The Code of Conduct is defined as an ethical commitment that includes guidelines and basic standards for the proper development of relationships between the Foundation and its main stakeholders wherever its activity is carried out.

The Code is based on the following principles:

- All activities and operations of the Foundation will be conducted under an ethical and responsible framework.
- Compliance with regulations and current legislation is an unavoidable premise in all areas of the Foundation and this Code.
- The behavior of the Foundation's employees and collaborators will adhere to the principles and values of the entity and the guidelines established in this Code.
- All individuals and entities that maintain, directly or indirectly, any labor, economic, and/or social relationship with the Foundation will receive dignified and fair treatment. Similarly, no person in relation to the Foundation will be subject to discrimination based on race, religion, age, origin, gender, or any other personal or social condition.
- All activities of the Foundation will be carried out in a manner that respects the environment, promoting sustainable management of natural resources.

Specifically, in reference to employees, volunteers, and collaborators:

- The Foundation does not permit any form of harassment or physical, sexual, psychological, or verbal abuse, as well as any other conduct that could create an intimidating, offensive, or hostile work environment.
- The Foundation's employees have the recognized right to unionize, the freedom of association, and collective bargaining.





- The weekly working hours and overtime will not exceed the legally established limit.
- The salary received by the Foundation's employees is in accordance with the functions they perform, always respecting the applicable agreements.
- All employees of the Foundation work in safe and healthy environments.

In relation to activities and participants:

- The Foundation carries out its activities in accordance with social interest, ensuring the viability and maximization of the value of each one for the benefit of individuals and the entity's purpose.
- The Foundation is committed to offering all participants in the various projects and activities the best care, quality, health, and safety, and to communicating with them in a clear and transparent manner. Furthermore, all actions will be designed and carried out ethically and responsibly.

#### 4. CONDUCT COMMITMENTS AND RESPONSIBLE PRACTICES

##### 4.1. Compliance with applicable legislation and internal procedures

Compliance with regulations is an unavoidable premise in all areas of the Foundation and this Code. All employees of the Foundation must comply with the current legislation in the development of all their activities and operations, and the implementation or application of the Code itself can in no case imply non-compliance with it.

All individuals associated with the Foundation must comply with the entity's rules and procedures, as well as any instructions that may be approved in their development. The procedures themselves will facilitate due internal control, so that they are justifiable, verifiable, and auditable, both in the case of review by competent third parties and those that may be carried out by the entity itself.



## 4.2. Compliance with agreements and conventions

The Foundation assumes, as part of its internal regulations, the content of the agreements and conventions to which it may adhere, committing to their promotion and compliance.

## 4.3. Relationships between people

The Foundation considers people as the main focus and reason for its actions, defends and promotes the fulfillment of human and labor rights, and commits to the application of regulations and best practices in its intervention and in matters of employment conditions, health, and workplace safety.

All individuals associated with the entity, in the performance of their duties, are obliged to act according to criteria of respect, dignity, and justice, taking into account the different cultural sensitivities of each person and not allowing any form of violence, harassment, or abuse, nor discrimination based on race, religion, age, nationality, gender, or any other personal or social condition unrelated to their merits and abilities, with special consideration towards the attention and integration of people with functional diversity.

Similarly, in the workplace, the Foundation's staff will collaborate in the strict compliance with applicable norms and in the prevention, detection, and resolution of risks. Additionally, each person is responsible for strictly complying with health and safety regulations at work and ensuring their own safety and that of the people affected by their activities.

The consumption of substances that, by nature or quantity, could affect the proper performance of professional duties is not allowed.

## 4.4. Relationships with suppliers.

Individuals who will be in contact with suppliers of goods and services in the performance of their duties will do so in a lawful, ethical, and respectful manner, and in compliance with any internal procedures established.

The selection of suppliers will be governed by criteria of objectivity and transparency, reconciling the Foundation's interest in obtaining the best conditions with quality, environmental sustainability principles, and the convenience of maintaining relationships with ethical and responsible suppliers.

All suppliers working with the Foundation must commit to respecting the human and labor rights of all employees or contracted individuals, as well as to engaging in the transmission of these principles in the rest of their business relationships.

Activities related to commercial relationships will be carried out with strict compliance with the current rules and procedures in force at the Foundation. In this regard, the procedures themselves will include that the decisions made are documented so that they are justifiable, verifiable, and auditable, both in the case of review by competent third parties and those that may be carried out by the entity itself.



Foundation personnel are obligated to protect sensitive information regarding the conditions established by the Foundation in its relationships with other entities. Under no circumstances should gifts, favors, or compensation, whether in cash or in kind, directly or indirectly, be offered, granted, solicited, or accepted, that could influence the decision-making process related to the performance of functions in the Foundation or derived from each position.

#### **4.5. Relationships with authorities and public administrations**

Individuals associated with the Foundation, who in the performance of their duties will interact with authorities and public institutions, will do so in a lawful, ethical, and respectful manner, and in coherence with international provisions for the prevention of corruption and bribery.

In any case, representation activities before authorities and public administrations must be specifically authorized by the governing bodies or management of the Foundation and brought to the attention of both. Likewise, these activities must be documented, communicating their content, the agreements reached, and complying with applicable internal and external rules.

As a general rule, no gifts, favors, or compensation, of any nature, may be offered, granted, solicited, or accepted, directly or indirectly, from any authorities or officials. The only exceptions to this rule are gifts and courtesies that are provided and reasonable according to customary practice, delivered on the occasion of legitimate, socially acceptable, and sporadic interests in such a way that good faith cannot be doubted. In any case, it will be done for the benefit of the Foundation with the prior knowledge and authorization of the governing bodies and management, and in a public and transparent manner.

Gifts in cash are expressly prohibited, as well as the delivery of money or other valuable objects in exchange for facilitating or expediting procedures or actions before any judicial body, public administration, or official agency.



#### 4.6. Conflicts of interest

Individuals associated with the Foundation, in the performance of their duties, must avoid situations that may lead to a conflict between their personal interests and those of the Foundation. They must also refrain from representing it and from intervening or influencing decision-making in which they themselves or a third party associated with them, directly or indirectly, have any interest. Under no circumstances should they leverage their position in the Foundation to obtain financial or personal advantages or their own business opportunities.

If doubts arise about personal conflicts of interest or those within the family environment, the involved individual must communicate it to the management of the entity for the explicit evaluation of the implications.

#### 4.7. Use of foundation's assets and services

Individuals associated with the Foundation will use its assets and services, always within the scope of their duties, efficiently, seeking the greatest impact in achieving the organization's objectives and not for personal benefit.

Under no circumstances will Foundation equipment be used in a manner that contravenes legality or could be detrimental to the organization in any way. Likewise, Foundation's material or financial resources will not be used to cover expenses that are not related to professional activity and specifically for the purposes for which they have been designated.

#### 4.8. Confidentiality of information, protection of personal data, and protection of intellectual property

The Foundation's staff has the responsibility to protect the information and knowledge generated within the organization, its intellectual property, or that it may safeguard. In this regard, all data, information, and documentation generated in the work during their tenure at the Foundation will be considered the property of the Foundation. They should not be used for personal benefit or communicated to third parties, except in compliance with applicable regulations, Foundation procedures, or when expressly authorized by coordination or management bodies. Similarly, data, information, or documents of a confidential nature from a third party entity will not be used without express written authorization from the Foundation.

In general, the information accessed in professional performance must be considered confidential and may only be used for the purpose for which it was obtained. Likewise, duplicates should not be made, reproduced, or used more than necessary for the development of specific actions, and under no circumstances should it be stored in systems that are not owned by the Foundation, except in cases and for purposes expressly authorized.

The personal and family privacy of all individuals whose data is accessed must be respected. Authorization for data usage must respond to specific and justified requests, strictly comply with personal data protection regulations, and ensure





the proper treatment of data and information provided to the Foundation by third parties.

In the collection and processing of personal data, consent must be obtained, and the data must be used in accordance with the specific purpose authorized by the grantor, as well as complying with current regulations on data storage, custody, and access to ensure the different levels of security required according to the nature of the data and Foundation systems. In case of any incident, it must be reported to the responsible bodies of the Foundation.

The confidentiality obligation will remain even after the relationship with the Foundation ends and will include the obligation to return any material related to the entity that is in possession at the time of cessation.

#### 4.9. Environmental sustainability

The Foundation conducts its activities with respect for the environment, complying with the standards established in the applicable environmental regulations and minimizing the impact of activities on the environment. In this regard, the Foundation adopts environmentally sustainable behavior guidelines such as:

- **Efficient use of resources:** through the implementation of practices to reduce the consumption of natural resources, such as water and energy, including the installation of efficient technologies, process optimization, and internal awareness of responsible resource use.
- **Waste management:** establishing recycling systems and promoting waste reduction through reuse and packaging reduction.
- **Sustainable mobility:** promoting the use of public transportation or non-polluting vehicles, as well as facilitating the necessary infrastructure for the use of these types of vehicles.
- **Green spaces and biodiversity:** maintaining green areas, such as gardens and natural spaces where activities take place, to promote biodiversity and provide a healthy environment for children.
- **Responsible suppliers:** prioritizing relationships with those who have a commitment to environmental care and practice sustainability.
- **Community participation:** collaborating with local initiatives related to environmental sustainability, such as cleanup campaigns or reforestation projects.



#### 5. PUBLICITY OF THE CODE

The current Code will be provided to all individuals performing any function within the organization at the time of their incorporation and, in case of modification, during the development of their responsibilities. Additionally, the Code will undergo appropriate actions for updating, communication, and training to ensure its timely understanding and implementation at all levels of the organization.

Finally, the Code will be available online for anyone interested in accessing it.

