

# Anti-Corruption Policy of Terrats Medical Group

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## 1. Introduction

This Anti-Corruption Policy is the result of TERRATS MEDICAL GRUP's unconditional desire to promote and encourage strict compliance with the law in each of its practices, avoiding any form of corruption that may arise within the company.

The Board of Directors of TERRATS MEDICAL GRUP, as a sign of its firm determination to act in accordance with the strictest legality, has approved the present Policy, as a sign of its rejection of all practices of fraud and/or corruption, which are qualified as unacceptable, inappropriate and prohibited by the entity itself, and which only lead to the detriment of the objectives and good practices promoted by TERRATS MEDICAL GRUP, at least to the reputation and loss of confidence that clients and employees have in the entity itself.

For this reason, TERRATS MEDICAL GRUP, by drafting, approving and publishing this Anti-Corruption Policy, wishes to underline its commitment to act in each of its areas in accordance with the principles of transparency, honesty, rigour and discipline, as well as reaffirming its policy of good corporate governance and the ethical principles that govern each of its actions. In all this, we wish to emphasise the organisation's determination to prevent, detect and investigate any act of corruption.

## 2. Purpose

It is the responsibility of TERRATS MEDICAL GRUP to establish the relevant mechanisms aimed at the prevention, identification and treatment of possible acts of corruption that may affect the company, as well as their immediate correction.

In this way, in compliance with legal duties, and specifically against specific anti-corruption regulations, TERRATS MEDICAL GRUP undertakes to implement the organisational, technical and disciplinary measures that may be necessary in order to establish effective internal control in the fight against corruption and fraud in all areas of its business activity.

Based on the foregoing, the purpose of this document is any corrupt or collusive practice committed against TERRATS MEDICAL GRUP by its employees, directors and/or members of the Board of Directors, clients, external collaborators, contractors, suppliers of goods and services, related entities and other parties.

For the purposes of this Policy, corruption is understood, in the generic sense, as any type of conduct that consists of promising, offering, granting and/or receiving, requesting or accepting an unjustified benefit or advantage as consideration to favour, directly or indirectly, in an undue manner, an employee or manager of TERRATS MEDICAL GRUP or a third party.

In any case, this Policy is of a minimum nature and must be observed by all employees, managers and directors of TERRATS MEDICAL GRUP, in any of the areas in which they act, as well as by any third parties (clients, external collaborators, contractors, suppliers of goods and services, related parties and other parties) who act as intermediaries, by third parties (clients, external collaborators, contractors, suppliers of goods and services, related entities, and other parties) that intermediate, collaborate or participate in the legal transactions of TERRATS MEDICAL GRUP.

### **3. Prohibited conducts**

TERRATS MEDICAL GRUP defends a policy of zero tolerance towards any form of corruption, therefore, in order to promote a culture of business integrity based on transparency, compliance with the law and ethical business practices, the following is a description of all conduct prohibited by the directors, administrators, employees, suppliers and collaborators of TERRATS MEDICAL GRUP.

These prohibitions on bribes apply to the donation of any object of value, not just money. This includes, among others:

- a) **Facilitation payments:** these consist of the making by an employee or manager of TERRATS MEDICAL GRUP of an undue payment to expedite procedures or facilitate the provision of a service.

- b) **Gifts or presents:** the giving or giving of gifts or presents can be considered a common commercial practice for the development of relations or in the form of a gesture of gratitude. However, they must be avoided when they aim to obtain undue advantages, that is to say, when it can be shown that the real reason for this gift or present exceeds a common courtesy for commercial relations and, in any case, when they aim to influence the will of the recipient.
- c) **Favourable contracts:** this consists of trying to favour the obtaining of a contract through the promise of an undue advantage in favour of whoever awards the contract.
- d) **Donations:** these are charitable donations that may grant a personal benefit in an exchange of favours with the same person.
- e) **Travel and representation expenses:** travel and representation expenses are common in the development of commercial activity, but they must be duly justified and related to the activity of TERRATS MEDICAL GRUP, without being classified as excessive or extravagant and will always be understood to be carried out in an institutional capacity.

### 3.1. Prohibition on accepting donations from individuals

It is forbidden to receive, demand or accept any type of unjustified benefit or advantage as consideration for undoubtedly favouring another in the sphere of commercial relations. Also included in this section is the acceptance of the offer or promise to obtain an unjustified benefit, even if it has not materialised.

### 3.2. Prohibition on offering suborns to individuals

It is forbidden to promise, offer or grant an unjustified benefit or advantage in exchange for receiving an unjustified advantage for oneself or for a third party, in front of others in commercial relations. Also included in this section is the offer or promise to obtain an unjustified benefit, even if it has not materialised.

### 3.3. Prohibition to corrupt or bribe public officials

It is forbidden to corrupt or attempt to corrupt by offering or promising any undue benefit or advantage to an authority or public official in order to act or refrain from acting in relation to the exercise of their public functions in order to obtain or retain a contract, business or any other competitive advantage in the performance of economic business activities.

## 4. Disciplinary regime

Strict compliance with the provisions of this Anti-Corruption Policy must be complied with by each and every one of the directors, administrators, employees of TERRATS MEDICAL GRUP, as well as by any collaborator or external party that has a relationship with the company. It is the responsibility of each and every one of the aforementioned subjects to promote and supervise the correct compliance with the code of conduct and good practices that are developed here, as well as to denounce them in the event of perceiving the slightest evidence of corruption on the part of any of its members.

That is why, in order to detect all prohibited practices, supervisory mechanisms will be implemented to verify the application of the provisions of this Policy. If there is any evidence of possible non-compliance with the provisions of this Policy, the appropriate investigation will be carried out, and if a violation of the provisions of this Policy is detected, it will be considered an infraction subject to disciplinary action as determined by the Human Resources Department, following the appropriate analysis and in accordance with the applicable labour regulations.

## 5. Consultation and Communication chamber

In the event that a director, manager or employee has any doubts regarding the fulfilment, application or interpretation of this Policy, he/she must inform the Compliance Committee.

Any person who is aware of any breach or suspected breach of this Policy is expected to report it through the Whistleblowing/Ethical Channel available on the website <https://www.dessdental.com/es-es/etica-y-compliance> or by any other means provided by TERRATS MEDICAL GRUP. In any case, TERRATS MEDICAL GRUP welcomes any act of

cooperation in the pursuit of this type of practice and, in accordance with its policies, guarantees to all members related to the company who assist in the detection of the prohibited activities described above that no type of reprisal will be taken against those persons who make these communications in good faith.

## 6. Regulatory framework

This document has its legal basis in Spanish legislation, as well as in all those EU directives and regulations that apply to it, specifically the following rules have been taken into account for the creation of this Anti-Corruption Policy:

- Constitució Espanyola de 1978.
- Organic Law 10/1995, of 23 November, of the Penal Code.
- Council Decision Marc 003/568/JHA of 22 July 2003 on the fight against corruption in the private sector.
- Organic Law 5/2010, of June 22, amending Organic Law 10/1995, of November 23, of the Penal Code.
- Resolution of the Council, of September 25, 2008, regarding a comprehensive European plan to combat counterfeiting and piracy.
- UNE-ISO 37001:2017. Anti-bribery management systems. Requirements with guidance for use.
- Law 2/2023, of February 20th, regulating the protection of whistleblowers and the fight against corruption.

## 7. Approval, entry into force and updating

The present Anti-Corruption Policy has been approved by the Board of Directors of TERRATS MEDICAL GRUP at its meeting on September 30, 2022.

From this moment, it is fully in force in all its terms.

This Policy shall be kept up to date over time. To this end, it shall be reviewed regularly on an annual basis, and extraordinarily, whenever variations occur in the strategic objectives or applicable legislation.