

Gifts and Protocol Services Policy

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Purpose

This Gift Policy (hereinafter, the Policy) is aligned with the ethical values of TERRATS MEDICAL GRUP and reaffirms its desire to maintain a respectful conduct in accordance with ethical standards and norms. This Policy defines a framework of action to minimise the materialisation of situations associated with possible conflicts of interest, real or potential, or possible practices that could be classified as subornation, all of which emanate from the giving or receiving of gifts or improper protocol-related attention in the business environment.

This policy aims to make visible the difference between the personal and social action of making a gift or present, from its positive nature of pleasing, thanking or demonstrating a feeling or intention, and other behaviours that, carried out on behalf of TERRATS MEDICAL GRUP, may entail the risk of being interpreted as behaviour aimed at altering the will of the contracting party, or at provoking an unlawful favour, through the delivery or acceptance of a gift, present or favour, or by means of disproportionate or unjustified invitations.

Likewise, the aim of this policy is to regulate the giving and receiving, directly or indirectly, of any kind of gift, present or favour, offering clear rules and guidelines for action, in such a way that all persons who form part of the organisation or are related to it are aware of what conduct is tolerated by TERRATS MEDICAL GRUP in terms of gifts, and what conduct is prohibited and is expressly condemned by the organisation.

By way of example, and without limitation, a gift or token is understood to be any item of value such as a bottle of wine, an invitation to a trade fair, a reading trip, a free service, the free delivery of branded objects, etc. Likewise, protocol assistance shall be understood to mean any invitation to a restaurant, payment of travel expenses, free accommodation, invitations to trade fairs, and other similar services.

In any case, TERRATS MEDICAL GRUP strongly condemns any corrupt practice that contravenes the laws, ethical principles, and values, as well as any act that could be interpreted as contrary to the organisation's framework of action.

Scope

This Gifts and Hospitality Policy is of general application, and must be complied with, by all persons, whether natural or legal, linked to TERRATS MEDICAL GRUP by any contractual or legal relationship, regardless of the functions they perform or the position they hold within the organisation.

For the purposes of this document, the following shall be considered as personnel linked to TERRATS MEDICAL GRUP:

1. **Members of the Governing Bodies**, regardless of their composition, form, and operating rules.
2. **Directors, employees, and collaborators of TERRATS MEDICAL GRUP**, regardless of the contractual arrangement that determines their employment relationship and position within the organization chart of the Company.
3. **Customers, suppliers, and any third party who, even if not specifically mentioned in this Policy**, have a direct relationship with the services provided by TERRATS MEDICAL GRUP.

General requirements

As a general rule, persons subject to this Policy may not accept or offer gifts, presents, gifts, remuneration, hospitality, benefits or any other kind of favour, direct or indirect (in cash or in kind), from any natural or legal person with whom they intend to maintain, or are maintaining, professional relations. The aforementioned prohibition applies to any person who maintains a relationship of affinity or consanguinity, up to the second degree, with any of the related parties.

Likewise, it is expressly forbidden for any member of TERRATS MEDICAL GRUP to receive or offer any type of gift, present or protocol-related attention that constitutes, or could be interpreted as, a form of bribe or commission, including the offer or promise of any type of advantage, which comes from or is made by any public official, political parties or public authorities.

Likewise, it is forbidden to request gifts for oneself or for another person, from third parties, private or public, with whom commercial or any other type of relationship is maintained.

The ultimate aim of the foregoing is to prevent these actions from directly or indirectly affecting or influencing the objectivity and honesty of the relationships that link TERRATS MEDICAL GRUP with external third parties.

Notwithstanding the above, members of TERRATS MEDICAL GRUP may offer or receive, on an exceptional and non-recurring basis, gifts, gifts or protocol-related services provided that they meet the following requirements:

1. 1. That they do not contravene the provisions of the Code of Ethics, the present Policy on Gifts and Hospitality, current legislation, and other mandatory policies of TERRATS MEDICAL GRUP.
2. That they are not carried out with the intention of;
 - I. Influencing a third party,
 - II. Obtain or maintain undoubtedly an advantage, benefit or negotiation,
 - III. Obtaining or exchanging favourable deals,
 - IV. Offering or obtaining personal favours.
3. That they are not rejected or offered in temporary circumstances prior or subsequent to the negotiation of a contract or the modification of its clauses.
4. That may not give rise to the emergence of a conflict of interest.
5. That they are not in metal or any other support that allows the transmission of money, as they are expressly prohibited.
6. hat they are received or offered in a public, open, and transparent manner and, in any case, at the private address of the recipient.
7. That in no case exceed the maximum amount of 500 euros. In the event that the aforementioned amount is exceeded, written authorisation must be requested from the Compliance Committee or Senior Management.
8. Additionally, they shall not be offered to authorities or public officials.

Likewise, the exceptional offering of gifts or presents to third parties outside the organisation shall be made during annual periods when it is customary to give gifts to third parties linked to the organisation as a sign of gratitude or cordiality. In any case, both for the delivery of gifts or exceptional presents, and for the offer or acceptance of invitations to professional events, written authorisation must be requested from the Compliance Committee or Senior Management, and all planned expenses must be reasonable and justifiable.

Any practice that contravenes the general criteria for action detailed above, as well as any other provision of this Policy, will be considered a breach of the Policy.

Duty of information in offering or receiving gifts, presents, or protocol courtesies

All members of TERRATS MEDICAL GRUP are obliged to declare to the Compliance Committee, for information purposes, any gift, present or hospitality offered or received by a third party outside the company, regardless of whether or not the economic limit of 500 euros established above is exceeded.

The Compliance Committee will keep a detailed and updated record of the gifts, gifts or protocol services received or offered by any member of TERRATS MEDICAL GRUP. This register must include, for each gift or present received or offered, its economic value, as well as the identification of both the recipient and the offeror and the company or organisation to which they belong.

Notwithstanding the foregoing, the members of TERRATS MEDICAL GRUP shall not be obliged to inform the Compliance Committee of:

- Gifts that have an irrelevant or testimonial value (e.g., calendars, pens, diaries, etc.) and protocol attentions of little value (e.g., invitations to coffee, snacks, refreshments, etc.)
- Business dinners or lunches of an occasional nature, as long as they do not exceed the amount of 50 euros per day per diner.

Procedure for the reception of unacceptable gifts, gifts or protocol-related attentions

Any gift, present or hospitality offered or received that exceeds the limit of 500 euros, or that contravenes the aforementioned, must be communicated as soon as possible to the Compliance Committee so that, taking into account the circumstances of the specific case, it may determine, together with the Senior Management of TERRATS MEDICAL GRUP, whether the gift, present or hospitality should be accepted.

If it is determined that the gift, gift or hospitality is not appropriate, it will be rejected or, if applicable, returned, by means of a cordial communication in which the refusal of the gift or hospitality will be justified and the existence and content of this Policy on gifts and protocol-related attentions will be pointed out.

In the event that it is not possible to refuse the gift or hospitality for cultural reasons, economic costs of return, force majeure or any other similar reason, the Compliance Committee, in conjunction with Senior Management, will proceed to give the gift received the appropriate treatment, stating in writing and in a public manner, the appropriate destination (e.g.; raffle among all the members of TERRATS MEDICAL GRUP, donation to a charity, etc.)

Failure to comply with the Gifts Policy and the Protocol and Investigation Procedure

1. Communication: Any member of TERRATS MEDICAL GRUP, collaborator or third party with a direct relationship and legitimate commercial or professional interest who is aware of or suspects a possible breach of this Policy must immediately contact the Compliance Committee through the TERRATS MEDICAL GRUP Ethical Channel on the company's corporate website, which can be accessed through the following link <https://www.dessdental.com/es-es/etica-y-compliance>.

Any communication regarding a possible breach of this policy must be supported by evidence, or the necessary indications, that may corroborate the truthfulness of the commission of a prohibited practice.

It should be stressed that the information transmitted through this Ethical Channel is confidential, as well as the identity of the communicators, to whom TERRATS MEDICAL GRUP thanks for their collaboration and guarantees the absence of reprisals.

2. Determination of the possible existence of a possible breach of the Gifts and Hospitality Policy: The Compliance Committee, with the utmost diligence and confidentiality, will meet privately with the reporter in order to be able to know in detail the possible situation of conflict of interest. Subsequently, the reporter will leave the meeting and it will be decided if it is considered that a situation of non-compliance with this Policy exists or could exist.

3. Decision:

- In the event that the Compliance Committee determines that there is no situation that contravenes the provisions of this policy, it will take minutes of the process and inform the communicant of its resolution.
- In the event that the Compliance Committee determines the existence, or possible existence, of a breach of this Policy, it shall inform the offending member of the reasons for the breach of this policy.

TERRATS MEDICAL GRUP will react immediately in the event of any breach of the provisions of this Policy. Therefore, any breach of the Gifts and Hospitality Policy will result in the corresponding sanction being imposed, in accordance with the provisions of the TERRATS MEDICAL GRUP Disciplinary System and the legislation applicable to the case in question.

Dissemination and communication of policy

The members of the organisation shall be informed of the existence of this Policy by means of internal communication instruments, and it shall be made available to all interested parties who may require it.

Likewise, given that compliance with ethical standards and norms commits the entire Organisation and constitutes a strategic objective for the same, it is expected that all members of TERRATS MEDICAL GRUP are aware of and respect the content of this Policy.

Entry into force and validity

This Policy shall apply from the day after the date of its enactment and shall remain in force until it is amended or repealed by a subsequent one.

All members of TERRATS MEDICAL GRUP, as well as any person to whom any decision-making capacity is delegated to the company, must sign a document certifying that;

1. You have received a copy of the current Gift and Hospitality Policy, or you have access to it.
2. You have read and understood the policy.
3. You agree to comply with this policy.

This Policy must be kept up to date over time. To this end, it shall be reviewed and disseminated on an ordinary annual basis, and on an extraordinary basis, whenever there are changes in the strategic objectives of TERRATS MEDICAL GRUP or in applicable legislation.