

Code of Ethics

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I. OBJECTIVE

The Code of Ethics of Institut Català de Retina, S.L. (hereinafter, ICR) is the document that sets the rules and principles that should regulate the behavior of all the staff that is part of the entity in everything that refers to the development of their work activity and their relationships with suppliers, customers, public institutions and society in general.

The Code reflects the commitment of the entity's partners and administrators to comply with current legislation, as well as with the ethical values that make up these regulations and which are included in this document. The firm will of the Board of Directors is to develop the necessary mechanisms so that all ICR personnel know and act in accordance with these principles and values.

This Code of Ethics is also intended to be the cornerstone of the company's management and organization model with regard to the prevention of criminal risks, in accordance with the provisions of the specific Manual approved by the Board of Directors.



II. SCOPE OF APPLICATION

This Code applies to ICR, as well as to all of its investee companies. Therefore, references to the “entity” or “company” should be understood to include all of them.

The principles and rules of conduct are addressed to the entity’s own administration, management and the rest of the staff, regardless of the position they occupy within the company’s structure. Therefore, it should be understood that references to “personnel” are addressed to everyone who is part of it, without exception.

Likewise, personnel shall encourage persons or entities providing services to ICR to be aware of this Code and to act in accordance with it. Where appropriate, express and formal adherence to this Code may be requested from relevant people or entities.



III. ACCEPTANCE AND COMPLIANCE

ICR will publish the contents of this Code so that it is as widely disseminated as possible and can be consulted by any person; in particular, it will ensure its knowledge by all its personnel and will provide the training and resources that may be necessary for its strict compliance. In case of doubt about the content or interpretation of the Code, personnel may contact their hierarchical superior to request the clarifications they deem appropriate.

The Code of Ethics is mandatory for all personnel of the entity, as well as for those people or entities that formally adhere to it. No member of the company - regardless of his or her hierarchical position - is authorized to give instructions to any of the people who form part of the company that contravene the principles and values of the Code.

The entity's personnel must express in writing their reception, understanding, acceptance and commitment to comply with the contents of the Code. Failure to comply with the Code will lead to the investigation of the conduct of the offending person and may result in appropriate sanctions in accordance with internal rules, labor agreements and current legislation.

All employees are obliged to report to ICR any breach of the Code of which they become aware. For its part, the company undertakes to preserve the identity of the confidant person and to ensure that there are no negative consequences for them. To this end, appropriate communication channels will be made available to employees.



IV. PRINCIPLES AND RULES OF CONDUCT

In the course of their professional activities, the actions of ICR personnel shall always be based on integrity and responsibility, and shall be governed by the principles of integrity, ethics, honesty and trustworthiness.

Without prejudice to this general principle, specific principles and rules are determined in the following areas:

1. Respect for legality, human rights and ethical values

ICR assumes the commitment of acting according to current legality, respecting the Universal Declaration of Human Rights and according to the ethical values that form this Code.

2. Respect for each person. Equal opportunities and no discrimination

ICR is committed to respecting and complying with labor regulations and the rights of employees. Likewise, the staff must treat each other with respect and promote cordial relations and a pleasant, healthy and safe working environment.

The entire staff is obliged to treat fairly and respectfully all the people who are part of it, both those who have a superior position and those who are subordinate. In the same way, relations between the company's employees and those of external collaborating companies or entities shall be based on professional respect and mutual collaboration.

The people who hold management or command positions must act as facilitators of the professional development of the people who make up the staff, in order to promote their professional growth within the company.

ICR considers the integral development of the individual to be important, and will therefore facilitate the necessary balance between professional and personal life.

Likewise, equal opportunities will be actively promoted in the professional development of all the people who are part of the company. The selection and promotion of workers will be based on competencies and the exercise of professional functions, as well as on the criteria of merit and capacity defined in the requirements of the workplace.

It is expressly forbidden to discriminate against any other worker, as well as against third parties because of their ideology, religion or beliefs, their belonging to an ethnic group, race or nation, their gender, sexual orientation, family situation, illness or disability, the fact of holding the legal or union representation of workers, kinship with other workers of the company, the use of any of the official languages of the Spanish State, or any other personal circumstance.

ICR especially rejects any type of harassment in the workplace, whether physical, psychological, moral or abuse of authority, as well as any other conduct that may generate an offensive environment and jeopardize the rights of individuals, regardless of the motivations or origins of these behaviors.

The company undertakes to investigate and prosecute any allegation of such conduct, without prejudice to the actions that may correspond to the person directly harmed.

3. Professional ethics

Professional ethics are the most basic principles of the professional practice. ICR is guided by the Deontological Code of the COMB (Barcelona's College of Physicians), available [here](#).

The Board of ICR wants to highlight 4 points that are absolutely essential in the company's history:

a) Regarding the Prescription of Diagnostic Tests and Treatments to our patients:

ICR states that its personnel do not receive any type of financial remuneration for prescribing a diagnostic test or treatment. ICR's remuneration systems are fixed and, therefore, do not provide incentives to prescribe more activity than necessary to patients.

b) Relations with other Medical Professionals:

ICR and its personnel do not take direct or indirect benefits or remunerations as a commission as an advertiser or provider of clients. Dichotomous practices are not allowed.

Thus, professionals at ICR professionals who could refer patients to other centers or physicians are aware of this policy and the consequences of its non-compliance.

c) Relations with commercial optician's companies:

ICR does not, under any circumstances, obtain any type of economic benefit from any commercial optician's company: ICR does not own any optician's company nor does it participate in any company linked to the commercial optician's sector. Likewise, ICR does not have any collaboration agreement or commercial agreement with any optician's shop. The patient freely chooses the optician they want to visit.

Therefore, ICR has no economic interest whatsoever in prescribing glasses with optical correction.

In this sense, ICR professionals who prescribe glasses to their patients are aware of this policy and the consequences of non-compliance.

The only collaboration agreements that ICR can maintain with commercial opticians are, in any case, agreements on social responsibility, always aimed at facilitating or guaranteeing access to glasses to people with more economic and social difficulties in acquiring them.

d) Regarding the advertisement and communication of our services:

ICR has grown thanks to word of mouth of its patients.

In terms of advertisement, we follow the recommendations of Barcelona's College of Physicians:

- "A physician may communicate to the press and in other media, not addressed to physicians, information about their professional activities, provided that it is truthful, measured, discreet, prudent and comprehensible."
- "When the physician participates in a health information space of an educational nature, it is necessary that they do so with topics of their competence, that they are prudent and that they consider the repercussions that this may have on the public. They should refrain from having an advertising attitude."
- "Physicians should not foster misleading hopes of cure or promote false health-related needs. They should also refrain from using advertising media and/or messages that undermine the dignity of the profession or are for profit."

In that sense, ICR designs, executes and controls communication actions, as long as these principles are respected.

4.Compliance of obligations in tax, financial and social security matters

ICR expresses its firm will to strictly comply with all applicable tax, financial and social security obligations. Likewise, the actions of all personnel must always be aimed at achieving this goal.

Employees must refrain from carrying out or facilitating others to carry out behaviors that involve fraud to the European Union, state, autonomous, regional or local Public Treasury through the avoidance of payment of taxes or other amounts.

All members of staff must comply with and promote compliance with Social Security regulations, refraining from any conduct that involves evading the payment of contributions or other items due. Likewise, they shall refrain from enjoying or facilitating the enjoyment of Social Security System benefits or the undue prolongation thereof, by means of error caused through simulation, misrepresentation or concealment of facts.

With regard to the application for or receipt of subsidies or any other financial assistance, the data required for their granting shall be provided at all times in a truthful and accurate manner, as well as the information confirming that the amounts obtained are used for the purposes for which they were granted.

5. Loyalty to the company and conflict of interests

During the performance of their professional responsibilities, employees must act with loyalty and in the best interests of the company, which considers that the relationship with the staff must be based on the loyalty that arises from common interests.

People working at ICR must avoid situations that may give rise to a conflict between personal interests and those of the company. Conflicts of interest arise in those circumstances in which the personal interests of the staff, directly or indirectly, are contrary to or collide with the interests of the entity, interfere with the proper fulfillment of their professional duties and responsibilities, or involve them personally in any transaction or economic operation of the company. Employees must refrain from representing the company and from intervening in or influencing decision-making in any situation in which they directly or indirectly have a personal interest.

6. Information and accounting of the company

ICR declares the truthfulness of the information as a basic principle in all its actions, so that the staff shall ensure the truthful transmission of all information to be communicated internally or externally, and in no case will intentionally provide incorrect or inaccurate information that may mislead the recipient.

The different instruments that make up ICR's accounting system shall at all times reflect a true and fair view of the entity's situation, in strict compliance with the applicable legislation on the matter, and with a scrupulous recording of all economic transactions that occur.

Employees shall always act in accordance with these principles and shall refrain from carrying out any action that contravenes the commitment to clearly and accurately reflect the existing movements in the corresponding records.

7. Safety and health at work

ICR promotes the adoption of occupational health and safety policies and adopts the preventive measures established in current legislation. Likewise, it ensures at all times compliance with regulations in this area, adopting the necessary actions. Likewise, it will promote and encourage the application of its occupational health and safety standards and policies by the collaborating companies and suppliers with which it operates.

The company considers that safety is an individual responsibility and a condition of employment, so it will not allow unsafe behavior that could cause serious damage to people and/or facilities.

All the people that are part of the company must know and comply with occupational health and safety protection standards and ensure their own safety, that of other workers and that of any other person who may be affected by their activities.

The company will provide workers with the necessary training and resources so that they can work in a safe and healthy environment, in strict compliance with the relevant legislation. In turn, the staff is obliged at all times to use the devices, individual or collective equipment for the prevention of occupational hazards of their own or for third parties, as well as to follow the oral or written rules that the company provides in this area.

8. Protection of the environment and territorial planning

Preserving the environment is one of ICR's basic principles of action. The people who are part of the group must assume this policy and act at all times in accordance with the criteria of respect and sustainability, adopt habits and behaviors related to good environmental practices and contribute positively and effectively to the achievement of the established objectives.

Workers shall refrain from any conduct contrary to the regulations on territorial management. Likewise, any action contrary to the laws or other general provisions protecting the environment, which - by itself or together with others - causes or may cause substantial damage to the quality of the air, sun, water, animals, plants or the balance of natural systems, is expressly forbidden.

9. Protection of intellectual and industrial property

Intellectual and industrial property are personal rights expressly provided for in the Universal Declaration of Human Rights and are essential values for economic, social and cultural development.

The staff shall protect and promote the protection of these rights and shall refrain from any conduct involving the reproduction, plagiarism or any other conduct affecting literary, artistic or scientific works or services, without the authorization of the holders of the corresponding intellectual property rights or their assignees. Likewise, they shall refrain from using or encouraging the use of patents or utility models and objects protected by these rights.

10. Information processing

ICR fully assumes the value of information and personal data as an asset worthy of protection and will especially ensure the confidentiality and security of the data that have been provided by people who are part of the company or by third parties, preserving them properly from any unlawful interference, in strict compliance with the regulations on the protection of personal data.

Any member of the company who, in the exercise of their duties, accesses or knows personal data is obliged to maintain professional secrecy and confidentiality of this information. In particular, workers involved in any phase of data processing are obliged to maintain professional secrecy and confidentiality. Likewise, they are obliged to keep and protect them properly. These obligations shall survive even after the employment relationship with the person responsible for the file has ended.

Likewise, all personnel shall be obliged to facilitate the Rights of Access, Rectification, Cancellation and Opposition to the holders who wish to exercise them, in accordance with the indications made by the company in this regard. In any case, the person in charge of the file or the person in charge of security will be immediately informed, collecting the request presented by the affected person who is the owner of the data.

In addition, the same employees may at any time exercise their rights of access, rectification, cancellation and opposition with respect to their personal data by contacting the Human Resources Department.

Employees must not use information that is the property of ICR and of which they are aware due to their professional activity for their own benefit or pass it on to third parties. This obligation shall remain in force after the termination, if any, of the employment relationship. Likewise, all those

people who, as a result of their previous work or other professional reasons, have access to secret information of other companies, shall refrain from disseminating it and using it in the interest of ICR.

11. Use of the company's resources

The resources that the company makes available to the workforce for the performance of their duties must be used appropriately and responsibly, respecting the principle of good faith.

Regarding electronic media:

The computer, electronic and telematic means provided by ICR to its personnel are the property of the company and may only be used for those purposes proper to its professional activity. Therefore, any personal use (or use outside the company's activity) is expressly prohibited.

ICR may access the e-mail account and other applications and files located on the network or on the company's equipment during the term of the professional relationship, as well as after its termination.

During the term of the employment relationship, the company, subject to compliance with the legal requirements, may review manually or technically, the e-mail messages of users and other applications or files, in order to verify compliance with these rules or for other needs of the company.

Upon termination of the employment or professional relationship, the entire contents of the mailbox will be dumped onto a disk, which will be given to the responsible person, and the e-mail address assigned to the user will be deactivated.

Access to the Internet or the internal network will only be for authorized purposes. In this regard, access to both internal and external network services shall be controlled to ensure compliance with this provision, and the necessary tools for virus and malware control plus packet inspection shall be incorporated to minimize the risks inherent in this access.

It is expressly forbidden to introduce, download from the Internet, reproduce, use or distribute computer programs not expressly authorized or any other type of work or material whose intellectual or industrial property rights belong to third parties, when there is no authorization for

12. Anti-corruption policy

Corruption occurs when employees make use of unethical practices to obtain some benefit for the company, whether in relations with private or public entities.

ICR does not tolerate conduct that seeks to influence the will of people outside the company to obtain any benefit through the use of unethical practices, nor will it allow other people or entities to use these practices with its personnel.

A gift is any gratuitous good, advantage or favor, as well as any other physical present or pecuniary donation. In general, no gift of any kind may be requested or accepted if its purpose is to unduly favor, directly or indirectly, the person or entity that grants it, in the contracting of goods or services. Gifts that do not have this purpose will only be accepted in the cases admitted by the social uses and in accordance with the usual commercial practices.

No gift of any kind may be offered or granted if its purpose is for the recipient to favor the entity or

person who grants it in the contracting of goods or services or in the resolution, management or processing of files or decisions of any nature. Therefore, only gifts that, in accordance with social customs, can be considered of moderate value, assessing proportionality, intention, frequency and relevance, and that cannot be considered a means of influencing the decision of the recipient of the gift, are permitted.

The invitation to lunches or entertainment events will be accepted as long as the main objective is to discuss a business matter related to the entity, it conforms to usual social or business practices, and its economic value is moderate.

Gifts cannot be offered to public authorities or officials in consideration of their position or function. It is prohibited any act intended to influence a public official or authority by taking advantage of a personal relationship with them or another public official or authority to obtain a resolution that could directly or indirectly generate an economic benefit for the entity.

Donations to a political party, federation, coalition, or group of voters and their affiliated foundations are expressly prohibited, whether directly or through an intermediary person or entity.

The possible participation of the entity in lobbying groups that interact with political institutions will be conducted within the framework of the principles of action established in this Code of Ethics and in strict compliance with the legally required obligations.

13. Relations with suppliers

Any member of the group involved in the selection process of suppliers and external collaborators has the obligation to act with impartiality and objectivity, applying transparent criteria, considering quality and cost, and avoiding in all cases a conflict between their personal interests and those of the company.

14. Social action

ICR is firmly committed to social causes, especially those national or international projects aimed at providing ophthalmological services to people without resources. To this end, ICR regularly collaborates with foundations and other non-profit organizations in matters of cooperation and social aid, contributing human, technical, and material resources. On some occasions, during the exercise of this cooperative activity, it may intercede with other companies in the sector to participate in solidarity actions. In accordance with the previously stated principles of action, relationships with third-party companies in this area are limited to social action and under no circumstances can they represent an economic or commercial advantage in business activity for ICR or these companies.



V. DISCIPLINARY SYSTEM

Any serious breach of this Code of Ethics will be considered a breach of contractual good faith, a basic duty of the employee in accordance with the Workers' Statute and, therefore, if necessary, the corresponding disciplinary measures may be adopted.

We must remember that the Workers' Statute establishes, in different articles, that good faith must govern the relationship between the company and the personnel, and it is a basic duty of the latter to comply with the specific obligations of their job in accordance with the rules of good faith and diligence (arts. 5, 20.2 and 54.2).

VI. VALIDITY

The Code of Ethics comes into force after its approval by the Board of Directors, and compliance with it will be required of all company personnel plus people and entities that adhere to it from the moment they become aware of it.

The Board of Directors shall periodically review the contents of the Code in order to update those matters that may be required as a result of the company's own activity or legal modifications.

Latest revision: July 4th 2023. The current version has been approved by the Board of Directors of ICR on October 6th 2023.



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