



Code of Ethics



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1. Introduction

This Code of Ethics constitutes an express declaration of the values, principles and standards that must guide the conduct of the professionals who are part of all the companies of the AVINENT GROUP (Vilardell Purí, Avinent Implant System, Avinent Science and Technology and Avinent Insoles) as well as their stakeholders. Therefore, the Code of Ethics includes a set of rules inspired by the Group's own business culture and is the highest level standard in the organization, being the maximum expression of the commitment it has to comply with laws and regulations that are the backbone of our activity and consequently non-compliance with the code will be an infraction. which in turn may be subject to sanctions.

In short, the real and effective application of this code is intended to eliminate any conduct contrary to the values, principles and rules of the organization, facilitating all its recipients the knowledge of the standards of conduct that they must observe or respect as the case may be.

2. Ambit of application

FUNCTIONAL SCOPE

This Code of Ethics is mandatory for all Group personnel, regardless of the hierarchical level and the functions carried out within the group. Therefore, it applies both to the administrative body, as well as to management positions, control bodies and other personnel. It must also be accepted by anyone who is integrated at any time within the Group's organisational structure.

This Code of Ethics shall also extend to all the relations that the group has with third parties (customers, suppliers, distributors, franchisees and agents), and any other natural or legal person who uses the AVINENT brand. This includes both people and services. Therefore, these third parties must either adopt this code of ethics or be able to demonstrate that they have policies similar to our Code.

TERRITORIAL SCOPE

Given that the Group operates internationally, this Code of Ethics is applicable to all the activities that the Group carries out in any geographical area.

3. Legality and responsibility

The activity carried out, on the one hand, in each business unit that makes up the group, and on the other hand, any person who makes up the organisation in the regular exercise of their functions as well as third parties, will always be carried out in compliance with the applicable legislation in force as well as the standards that the group has voluntarily adopted. All persons subject to this code must be aware of the obligation and commitment to enforce the internal rules of the organisation that affect the work of each one, and may not in any case participate in acts that may compromise respect for the principle of legality.

In this sense, if anyone observes or becomes aware of the contravention of any of these rules, they must immediately inform the competent person designated by the company, through the mechanisms adopted for this purpose (Ethical Channel). This person is Àngels Xarpell Serracanta.

4. Internal Commitment

RIGHT TO EQUALITY

Mutual respect and equality are the principles on which the Group's working relationships are based. These principles are reflected in different procedures. On the one hand, with the harassment protocol provided by the Group, it promotes and defends, among all staff, the principle of equal treatment and opportunities for professionals, regardless of: their ideology, religion or beliefs, their belonging to an ethnic group, race or nation, their sex, sexual orientation, family situation, illness or disability, ostentation of legal or trade union representation, etc.

This protocol is available to workers as well as third parties.

On the other hand, the group also has different equality plans for the different business units, thus reflecting the values and principles of the group in terms of gender equality. The different plans are legally registered with the competent Administration. And through the equality commission, these plans are being developed with the aim of achieving equality for all personnel in the organization.

RIGHT TO SAFETY AND HEALTH AT WORK

Ensuring the health of workers in the different business units is one of the group's priorities. The group understands health as physical, mental and emotional well-being, as defined by the UN in this regard. Therefore, the group actively promotes policies aimed at continuously improving the working conditions of workers and third parties, as well as safety in all facilities. These policies are known to all staff and third parties and are mandatory. Therefore, each worker must ensure their own safety and that of all people who may be affected by the development of their daily activity.

This point also applies to third parties who may carry out their tasks at the same time as our people. These policies are aimed at ensuring:

- » The safety of all machines present in the facilities.
- » The environmental conditions in which the work of the workers who make up the group and third parties with direct links to the group is carried out.
- » That the jobs and tasks to be performed are adapted to the workers.
- » That the psychosocial conditions of all workers are ideal for carrying out the assigned tasks.
- » Correct health monitoring according to medical protocols associated with each workplace to determine the suitability of each person's health status to carry out the assigned tasks.

Any level of the organization must comply with the safety conditions required by the regulations on the prevention of occupational risks. Consequently, it is explicitly prohibited:

- » Not respecting any policy related to health and safety adopted by the organization.
- » Not participating in training.
- » Not carrying out medical check at the legally established frequency.

SOCIAL SECURITY

The Group strictly complies with the legality in matters of Administration by applying the current regulations, the applicable collective agreement and the established contractual clauses. Consequently, it is explicitly prohibited, among others:

- » Hiring personnel without notifying their registration with Administration.
- » Hiring foreign personnel without the required residence and work permit.
- » The simulation of recruitment.
- » Working on sick leave.

LABOR FREEDOMS

The Group respects the freedom of association and the right of workers to strike.

SELECTION AND PROMOTION

The management promotes the personal and professional development of all the workers who make up the Group, encouraging the improvement of their own capacities and skills. Likewise, it also promotes equal opportunities for all employees for their professional development. That is why the company has a promotion and selection procedure in place to ensure that all the criteria of training, qualification, competence and personal and professional merits that are needed for the job in question are objectively assessed.

RIGHT TO PRIVACY

The Group respects and protects the privacy of individuals in accordance with current legislation on data protection and image rights. Consequently, it only requests the data strictly necessary for the correct and effective relationship between the company and the worker, as well as, in the case of third parties, the management of the professional activity for which the relationship exists (commercial relationship, service relationship, etc.). Workers subject to this code who, due to their function, have been given access to the systems, networks, or files in question, which store personal data, or who manage these systems, networks or files (manage the security of the information), are responsible for keeping their password completely confidential, thus avoiding its disclosure and not communicating it to another person in the organization.

5. Ethical commitment and good governance

CORRUPTION AND TRADING OF INFLUENCE

Relations with the public or private sector, both nationally and internationally, will be based on principles of transparency and equal opportunities, ruling out any illicit act or action aimed at obtaining an advantage in the market over competitors.

It is explicitly prohibited:

- » Offering or favoring officials, public officials, managers and employees of private companies: money, gifts or any other economic benefit, aimed at obtaining any type of advantage in favor of the Group or third parties.
- » Doing business through bribes or personal payments to actual or potential customers.
- » Making payments to political parties in terms that are not permitted by law.

Influence traffic is considered any act or strategy that aims to influence the actions of a private official or public official, taking advantage of any situation arising from their personal relationship with this person or another public official, to achieve a resolution that may directly or indirectly generate an economic benefit or avoid a loss of any kind, both for the company itself and for a third party.

PUBLIC TREASURY AND SOCIAL SECURITY

The Group will comply with its tax and Administration obligations.

The Group's economic and financial information, both internal and external, will faithfully reflect its economic, financial and equity reality in accordance with generally accepted accounting principles.

CONFLICT OF INTEREST

There is a conflict of interest when the personal interest of a worker or professional directly or indirectly collides with the interest of any of the companies in the Group.

The decisions made must be based on the best defense of the interests of the Group, so that they are not influenced by personal, family relationships or any other particular interest of the worker or professional. There will be a personal interest when the matter affects the worker or a person with whom they are linked.

The following will be considered people linked to the worker or professional:

- » The spouse, common-law partner or person with a similar emotional relationship of the working person.
- » The ascendants, descendants and siblings of the worker, as well as those of the spouse, common-law partner or person with a similar emotional relationship.
- » If applicable, the spouses of the ascendants of the worker, as well as those of the spouse, common-law partner or person with a similar emotional relationship.
- » If applicable, the spouses of the descendants of the worker, as well as those of the spouse, common-law partner or person with a similar emotional relationship.
- » The spouses of the working person's siblings, as well as those of the spouse, common-law partner or person with a similar emotional relationship.

It will be carried out at all times:

- a.** With loyalty to the Group regardless of personal interests or those of third parties.
- b.** Refraining from intervening or influencing decision-making that could create a conflict of interest and that could affect any of the Group's companies.
- c.** Communicate any doubts you may have regarding a possible conflict of interest to the Compliance Officer. Once assessed, the committee will make a decision.

MONEY LAUNDERING

The Group expresses its firm commitment to the fight against money laundering and the financing of terrorism, and in particular, its desire not to be the object of illicit use by any type of illegal activity of its own personnel, customers, suppliers, business partners or third parties.

INTELLECTUAL AND INDUSTRIAL PROPERTY

The Group is committed to protecting its own and third-party intellectual and industrial property. The assets protected by intellectual and industrial property will include, among others: copyrights, patents, trademarks, domain names, reproduction rights, design rights, database extraction rights and rights to specialized technical knowledge.

The Group ensures that its patents and designs are original and must ensure that its suppliers, distributors, franchisees, etc. guarantee the originality of the designs they make available to the company.

The use of works, creations or distinctive signs of intellectual or industrial property of third parties will be expressly prohibited if the Group has the corresponding rights and/or licenses.

The intellectual and industrial property resulting from the work of employees during their tenure and regardless of whether it is related to the Group's present and future businesses, will be the property of the company.

CONFIDENTIALITY

All non-public information owned or held by the organization is considered reserved and confidential.

The Group ensures that at all levels of the organization there is an obligation to maintain the strictest confidentiality regarding information to which access may be had, without its content being provided to third parties, except with the express authorization of the highest governing body.

Confidential information is understood to include, but is not limited to, the following:

- a.** Personal and/or third party data.
- b.** Information related to business plans, products or services.
- c.** Information related to budgets and financial forecasts.
- d.** Information related to patents, trademarks, utility models and other intellectual or industrial property rights or applications for the same, whether or not they are registered.
- e.** Computer passwords.
- f.** Source codes.
- g.** Inventions, processes and designs.
- h.** Information related to publicity.
- i.** Characteristic elements of all kinds of services that an organization offers on the market.

COMPUTER SECURITY

The Group ensures the prevention and control of offenses that may be committed through the use of information technologies, so it is prohibited to use the organization's resources to commit any illegal act or that violates the morality, honor or integrity of third parties.

On the other hand, it is also prohibited to cause damage, deteriorate, delete, alter, suppress or make inaccessible: data, computer programs, electronic documents belonging to or external to the organization.

The use of files or programs of external origin may cause serious risks to the security of the Group's companies or constitute an infringement of intellectual property. For this reason, the use of unauthorized software and the carrying out of downloads or any other behavior that carries the risk of introducing viruses or other elements dangerous to information security must be avoided.

DATA PROTECTION

The Group complies with the specific data protection legislation in force at all times, establishing the relevant security measures for its protection. It protects, among others, information from selection processes, that of external collaborators, etc.

Access to information is based on the principle of access strictly necessary to be able to carry out the tasks assigned.

All personal data is adequately protected to avoid any unauthorized disclosure or modification, having the necessary control mechanisms and procedures to prevent any type of unauthorized access, copying, transfer and/or disclosure. The organization's personnel who, due to their function, have access to systems, data, networks, etc., are responsible for preventing the disclosure of the same.

6. Commitment to the market and third parties

CUSTOMER RELATIONSHIP

The Group assumes, leads and promotes the commitment to legality and quality, acting under national and international standardized and recognized practices. For this reason, the Group's personnel as well as all external collaborators act in an integrity and professional manner with clients, aiming to achieve a high level of quality and excellence, as well as efficiency and transparency, seeking to develop relationships based on trust and mutual respect.

RELATIONSHIP WITH SUPPLIERS

The Group considers its suppliers essential for the development of its activity and for the achievement of its objectives of growth and improvement of the quality of the services provided, seeking to establish relationships with them based on trust, respect, transparency and mutual benefit.

The supplier selection process is carried out under criteria of transparency, impartiality, objectivity and efficiency. The contracting of services or purchase of goods is carried out with total independence of decision and apart from any personal, family or economic connection that could call into question the criteria followed in the selection.

The commitment will be transferred to the suppliers that they operate in compliance with current regulations and under ethical standards.

RELATIONSHIP WITH INSTITUTIONS, ORGANIZATIONS AND PUBLIC ADMINISTRATION

Relations with institutions, organizations and public administration are governed by institutional respect and will be developed under criteria of maximum collaboration and compliance with their resolutions. Judicial, administrative and/or technical communications, as well as requirements and requests for information, must be attended to by the person responsible for their management with the most diligence and within the deadlines established for this purpose.

MARKET AND CONSUMERS

The Group bases its actions in the market on the principles of free competition and equal opportunities, and rejects any action aimed at obtaining an unfair competition or illegitimate benefit, advantage or advantage over customers, suppliers, competitors and other market players.

The Group undertakes to compete in the markets fairly and will not use misleading or derogatory advertising of its competitors or third parties.

7. Commitment to society

SOCIAL RESPONSIBILITY

In line with the Group's commitment to its environment, donations to projects with social, cultural and/or scientific content will be made under legal criteria. Assessing that the beneficiary entities have a recognized prestige and moral solvency, and must have an appropriate organizational structure to guarantee the good administration of resources.

ENVIRONMENT

At all levels of the Group's companies, a rational use of resources, respect for the environment and sustainability will be ensured, developing their respective activities always taking into account respect for the natural environment, minimum consumption of resources and control of environmental impact. It will also be ensured that its companies comply with applicable environmental legislation, as well as, where appropriate, other additional commitments acquired voluntarily. In the Group's companies, mandatory controls will be established in the following areas: discharges, atmospheric emissions (from different sources), noise, vibrations, waste, and any other environmental threat.

The Group will also promote the implementation of good environmental practices among its employees and will extend this to its customers, suppliers, business partners or third parties.

PUBLIC HEALTH

Controls will also be established on any activity or product that may create, directly or indirectly, a risk to collective safety due to the toxicity of the components or any other threat to people.

8. Ethical channel

It will be mandatory to report situations of non-compliance with the law, the Code of Ethics or the regulations that develop it, as well as any conduct that may pose a risk to the organization. For this purpose, an Ethical Channel is available through which communications that alert to the existence of a non-compliance, a risk situation or any proposal for improvement can be directed. Communications to the Ethical Channel can be made preferably through the corporate website of Avinent and/or Vilardell Purti, in the ethical channel and code of ethics section, verbally or by postal mail of the Group, addressing the competent and designated person. In the event that verbal communication is opted for, the complaint received must be recorded as evidence. Any communication that is not made through the website will be entered into the computer system to have traceability at all times. The person responsible for the internal information system will be responsible for managing the Ethical Channel and handling communications sent to it. In any case, this same person may outsource the management of the Ethical Channel to a specialized company or office. Communications made through the Ethical Channel will be protected by maximum confidentiality, as established by Law 2/2023.

9. Sanctioning procedure

Failure to comply with the Code of Ethics will constitute an infraction that will be studied and, if applicable, may be sanctioned based on what is established in the applicable specific collective bargaining agreement.

10. Review and improvement

This Code of Ethics may be updated at any time, in order to include any improvements that are deemed necessary and/or to adapt it to the circumstances. For example:

- » When significant changes occur in the Group or in the activity it carries out.
- » When changes occur in the Group's control structure.

If someone in the Group's organization identifies any point to improve in the Code of Ethics, they will transmit it to the competent and designated person, who will study it and, if necessary, issue the corresponding improvement proposal to the Board of Directors.

11. Approval and validity

The revision of this Code of Ethics has been approved by the Board of the AVINENT Science and Technology Group at the meeting of November 2025.

12. Internal control

The Group reserves the right to carry out controls within the framework of current legislation, in order to verify the application of this Code of Ethics and/or prevent conduct that may affect legal compliance, confidentiality, integrity and availability of information.

**Building a
happier
society**





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