



**MCA**  
Empowering Lives  
for Generations

# CODE OF ETHICS AND CONDUCT

P-RCC-001

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# CODE OF ETHICS AND CONDUCT



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## I. CHAIRMAN MESSAGE

MCA's main goal is to guide value creation. Namely creating value in the short, medium, but especially in the long term and for all our stakeholders: partners, suppliers, employees, customers, and communities.

We seek to exceed in satisfying our customer's needs and contribute towards the sustainable development of the geographies in which we operate as translated in our Purpose "Empowering Lives for Generations".

To achieve this sustainability ambition for current and future generations, MCA needs the engagement of each of its employees, and also with long lasting and balanced partnerships with our suppliers.

In this context that it's fundamental to define values and policies that guide our daily conduct and guide our position in every decision-making. These are the values, policies and procedures that are reflected in this Code of Ethics and Conduct and translate our commitment to integrity and the highest standards of ethics, it is a steadfast commitment that, for no reason, should be compromised.

We want our performance of excellence to be always followed by the best practices of Corporate Governance.

We believe that the Code of Ethics and Conduct clearly contributes to the strengthening of the MCA's position as a reference organization for all its stakeholders.

## 2. THE MCA IDENTITY

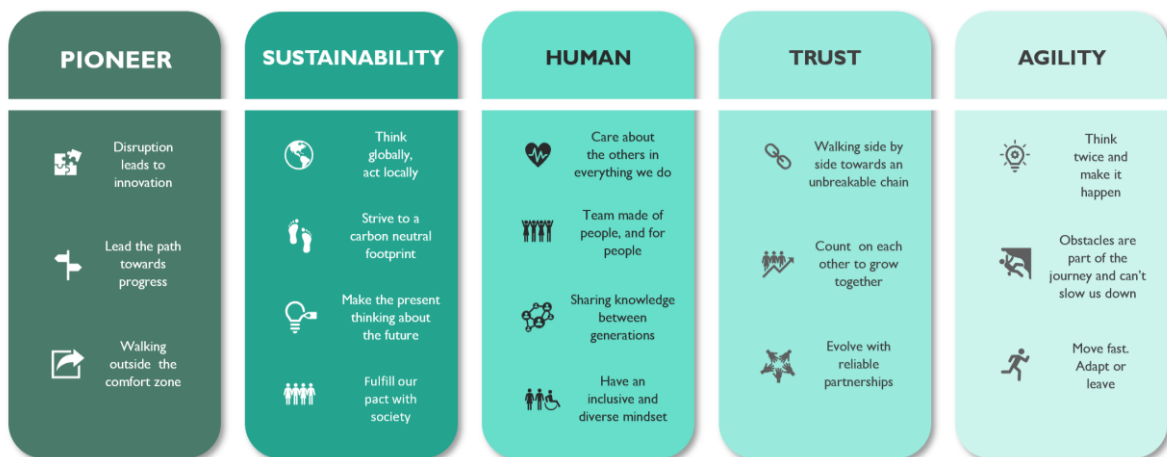
### 2.1. THE PURPOSE AND VALUES OF THE MCA

It is in the purpose and values of the MCA that the foundations of its Code of Ethics and Conduct ("Code") reside, constituting an integral element of its culture, namely the behaviours and attitudes by which it guides its performance.

**Empowering Lives for Generations** is the purpose that inspires MCA to contribute to improving the collective future, every day and in all circumstances.

Today MCA promotes the development of people's lives, contributing to a better world for generations to come, whether promoting thriving communities, caring for the planet or supporting healthy living with inclusive and sustainable solutions.

The main traits of MCA's identity and its purpose are materialized in **5 foundational values**:



## 2.2. A CODE FOR EVERYONE

The Code of Ethics and Conduct is a guide to action by MCA and its people as well as business partners. It integrates a set of principles and rules of an ethical and deontological nature, in alignment with the legislative reality and bearing in mind the standards and norms of behaviour that help sustain decisions.

The Code is intended for all employees, customers, suppliers, business partners and other third parties, contracted by, or acting on behalf of MCA, in cases where they may be held responsible for their actions, regardless of geography, position or business.

The Code shall be interpreted in conjunction with existing policies, procedures, and other internal documentation.

The Code outlines the ethical guidelines and fundamental conducts of MCA's performance, materializing in a Company:

1. where People **are at the heart of their success**, fostering a corporate culture and full attention to the development of the capabilities and competences of all MCA People;
2. promoting **trust relationships** with all stakeholders, guiding all their businesses to the best economic and social results;
3. which **seeks to ensure** integrity in its business relations by ensuring compliance with applicable laws and regulations;
4. which always acts with the concern **of the future of generations**, always based on its business the sense of social responsibility, with environmental concerns and sustainable business development.

The commitments reflected in this Code reflect the criteria for the performance that MCA and the recipients of this Code shall assume and require one of the others, promoting an appropriate working environment and protecting the reputation and sustainability of the MCA.

## 3. PEOPLE AT THE CENTER OF MCA'S SUCCESS

### 3.1. PEOPLE'S WELL-BEING

People's well-being is fundamental to MCA and is underpinned by active workplace welfare promotion policies aimed at providing high levels of satisfaction and professional achievement, including ensuring fair pay and a safe and healthy working environment.

In this sense, and in addition to strict compliance with national and international labour law, the MCA promotes honesty, respect, integrity, and team spirit among all MCA People.

MCA seeks to stimulate and value individually the personal and professional development of its People, betting on a continuous and diversified improvement of its competencies. MCA actively promotes training by developing continuous training plans in technical and behavioural areas.

MCA works in such a way as to provide a positive and enriching experience throughout the life cycle of people in the company, fostering, inter alia, work-family balance through work practices that allow reconciling professional life with personal life and potentiating their happiness.

### 3.2. SAFETY AND HEALTH AT WORK

The Safety and Health of all MCA People and suppliers acting on behalf of MCA is a priority theme, with MCA having the aspirational goal of "zero accidents" and promoting a safety culture. It is a constant concern of the MCA to put people's safety and health ahead of any operational need.

MCA provides all People and suppliers with training on safety standards and practices and protects facilities and equipment, adopting the best techniques and complying with the standards of each geographic location.

The MCA considers that all workers should have working conditions favourable to their good health, and therefore a constant assessment of the risks to which they are exposed in their daily life, and in the event of occurrences, their analysis is necessary.

The excellence required in this field is achieved with the involvement and accountability of all, being essential the reporting of any non-compliance verified.

### 3.3. NON-DISCRIMINATION AND EQUAL OPPORTUNITIES

MCA has a global presence, integrating human resources into different regions. Diversity allows the MCA to go further to welcome different ways of seeing the world and points of view that enable more cohesive results to be achieved.

MCA promotes an inclusive culture, in which each one feels an integral part and ensures equal opportunities and non-discrimination in hiring, promotion and remuneration practices.

MCA promotes diversity and inclusion and does not accept any practice of discrimination against its People or against any other person, in particular based on race, sexual orientation, sex, religion, ancestry, age, marital status, language, nationality, political or ideological convictions, economic situation, social context or contractual bond.

MCA has a system for assessing the satisfaction of its People that allows gathering the necessary information and supporting the development of different programs in the People & Leadership department such as: the annual training plan, annual salary reviews and the support of decisions at the career level of its People.

MCA is a signatory of the Portuguese Diversity Charter, an initiative of the European Commission, which aims to encourage companies to implement and develop internal policies and practices to promote diversity, recognizing and valuing the difference(s) between people.

Everyone has the right to equal opportunities and equitable merit-based treatment, allowing MCA People to assume the autonomy and responsibility associated with their ability and commitment.

### 3.4. HARASSMENT

MCA daily promotes a culture free of all behaviour that may constitute harassment, of a moral or sexual nature, including forms of intimidation, including the practice called bullying and the denunciation of bad faith.

Harassment means unwanted behaviour, that based on discrimination, committed when accessing employment or employment itself, employment or vocational training, with the aim or effect of disturbing or embarrassing the person, affecting his/her dignity, or creating an intimidating, hostile, degrading, humiliating or destabilizing environment.

In addition to the legal obligations to which the MCA is subject, in which harassment behaviours in the context of work, without prejudice to possible criminal liability, are prohibited and sanctioned by the Labour Code. All MCA People are responsible for preventing and reporting behaviour that may pose a situation of harassment at work.



In line with its values, MCA is committed to developing awareness-raising and training actions in the behavioural area in order to prevent harassment practices at work.

### 3.5. HUMAN RIGHTS

MCA respects and commits itself to promoting human rights, based on its performance in international conventions, treaties, and initiatives such as the United Nations Universal Declaration of Human Rights, the International Labour Organization Conventions, the United Nations Global Compact and the Business Guiding Principles of the Human Rights Council.

MCA respects the principles of safeguarding human life, physical and mental integrity, does not employ child or forced labour, and requires that these practices also be adopted by its business partners or suppliers.

Last, but not the least, MCA does not tolerate any form of violence, psychological or moral duress, such as insults, isolation, humiliation, or acts of destabilization.

## 4. RELATIONSHIP WITH STAKEHOLDERS

### 4.1. RELATIONSHIP WITH BUSINESS PARTNERS AND SUPPLIERS

MCA bases relationships with business partners and suppliers on criteria of independence, impartiality, fairness and loyalty, choosing partners based on market conditions, quality of service, cost criteria and compliance criteria.

MCA acts with good faith and loyalty in the relationship with its business partners, establishing with them a clear and objective communication, with a view to consolidating a long-term relationship of trust.

MCA respects the identity of each partner but does not disembody the importance of being aligned with the spirit of this Code of Ethics and Conduct and the policies and procedures implemented internally.

MCA undertakes to monitor ethical and professional behaviour beyond commercial conditions and technical skills.

## 4.2. RELATIONSHIP WITH CUSTOMERS

MCA knows that its customers are the reason for its existence and takes over its business with strong customer orientation. MCA always seeks to act professionally and effectively to provide quality and excellence services and work to ensure long-term satisfaction.

MCA undertakes to act with the highest level of professionalism, respect, and courtesy by customers, seeking to support the purchasing decision in an informed manner and ensuring scrupulous compliance with the agreed commercial conditions.

Customer satisfaction is achieved by MCA's commitment to implement and develop customer relationship models, with the objective of allowing the analysis of their opinions and suggestions for improving the quality, safety, and adequacy of the offer of projects and solutions.

## 4.3. RELATIONSHIP OF TRUST WITH CORPORATE GOVERNANCE

MCA is managed with transparency and integrity, in compliance with and implementation of standards, guidelines and principles in accordance with government best practices.

MCA Government Model assumes that the market is informed in a sustained and transparent manner about its performance, considering the legal duties and needs of stakeholders.

Financial and management information is prepared to transmit the identifiers of economic, financial, environmental, social, and reputational risks in a faithful, current, complete, and authentic manner, complying with the legal and internal requirements of the processing of documentary information.

MCA ensures that appropriate due diligence is taken to comply with the applicable legal and regulatory obligations in each jurisdiction where it is present.

## 4.4. RELATIONSHIP WITH THE COMMUNITY

MCA understands the environmental and social impact of its infrastructure, and it seeks to develop community-aligned social responsibility policies and practices.

MCA seeks to adopt the best environmental practices, developing projects that promote rational use and resource efficiency.

MCA is strongly committed to understanding, communicating, and collaborating with the needs of the communities where it operates. It seeks to contribute to the quality of life and socio-economic development in the communities where it operates and maintain an active close relationship in the

communities where it is present, recognizing human rights in all cultural, socio-economic, and geographical contexts.

## 5. ACT WITH INTEGRITY

### 5.1. PRIVACY AND PROTECTION OF PERSONAL DATA

MCA, during its activity, undertakes, before each data subject, to collect and retain their personal data in strict compliance with the legislation in force.

MCA ensures strict compliance with the provisions of the General Data Protection Regulation (GDPR), Law No. 58/2019 of August 8 (Personal Data Protection Act), the guidelines of the National Data Protection Commission (CNPD), the guidelines of the European Data Protection Board (EDPB) and other applicable legislation on privacy and data protection.

The privacy and protection of personal data is a fundamental commitment of the MCA, which has, as controller, a Privacy and Protection Policy of Personal Data, which sets out the principles and criteria applicable to the exercise of rights by data subjects being processed by the MCA.

### 5.2. PRIVILEGED AND CONFIDENTIAL INFORMATION

At MCA we consider information to be an essential part of the Company's assets, so we ensure its confidentiality, privacy, and integrity. It is essential that people who have access to information that is entrusted by the MCA or its interested parties, including privileged, confidential, and sensitive information, do not disclose the information to unauthorized People/entities, communicating only to those who are legitimately entitled to it.

Information is a fundamental resource of the business, so all non-public resources and assets made available by MCA are owned by the MCA. All our people are committed not to use the information unlawfully, not to use it in situations that revert to unfair business opportunities or for their own or third party's benefit.

In an increasingly competitive world, the disclosure or sharing of confidential information can have consequences for MCA's business. Inside information must be kept confidential by all those who have access to it.

## 5.3. PROTECTION OF ASSETS

The MCA's assets are for professional use only, and its use is prohibited for its own benefit or others, except for previously approved exceptions. We have a duty to ensure the protection and preservation of the tangible and intangible property of MCA or third parties made available for the performance of our duties, protecting them against fraud, theft, alteration, or loss arising from acts of third parties. Everyone needs to make rational and efficient use of MCA resources.

In view of the new realities, MCA is aware of computer attacks and fraud, including phishing, and requests that any incident be reported in an appropriate and timely manner to the Information System team.

## 5.4. CONFLICT OF INTEREST

MCA People may simultaneously carry out other business or professional activities, as long as they are legal and do not conflict with their responsibilities as MCA employees.

MCA considers loyalty an essential value so all professional decisions must be based on better defending MCA's interests.

For MCA, it is paramount to make our People aware of acting accordingly, encouraging them to disclose all situations that create, or seem to create, conflicts of interest.

MCA People shall refrain from representing the MCA, intervene or influence decision-making in which directly or indirectly they themselves, close or known relatives have a personal interest.

For the prevention of conflicts of interest, MCA People or partners have internal policies and procedures, which aim to ensure fairness and impartiality when making decisions in situations of potential conflict of interest.

## 5.5. CORRUPTION AND BRIBERY

MCA assumes an ethical and respect for the laws, not agreeing with any form of corruption or bribery in the performance of its activities. The MCA prohibits bribes, in an active or passive form, unfair advantages or other acts of corruption.

MCA seeks to anticipate and clarify situations that may correspond to acts of corruption or bribery, making known to its People the policies and procedures implemented internally.

MCA has appropriate channels to report acts that may be associated with a potential situation of corruption, bribery, or other unlawful acts.

MCA adopted a Plan for the Prevention of Risks of Corruption and Related Infractions (PPR), developed in an autonomous document, in compliance with the Decree-Law No. 109-E/2021, of December 9 (General Regime for the Prevention of Corruption).

## 5.6. MONEY LAUNDERING AND COMBATING TERRORIST FINANCING

MCA operates in accordance with legal and regulatory standards on combating money laundering, terrorist financing or other illegal activities.

MCA takes the necessary steps to know the identity of the most relevant counterparties that intend to conduct business with MCA and only business is carried out if MCA does not identify evidence of illegal activities and ensures compliance with policies and procedures implemented internally. MCA carries out an assessment of counterparties considering the specific characteristics of its various business areas, geographies where it operates and the potential risk of money laundering and terrorist financing. It should also be noted that the MCA attaches importance to identifying the origin of the funds to which it is a beneficiary and acts in accordance with applicable legislation and in accordance with international best practice.

MCA recognizes the importance of this matter, and therefore calls for the report through the internal channel of reporting all actions that they know or suspect.

## 5.7. COMMERCIAL OFFERS

At MCA we call on you not to offer, promise to offer or accept any gift or payment that may generate inappropriate perceptions about business decisions or an improper business advantage.

The practice of offers of gifts, attentions, and courtesies, as well as legitimate expenses, can hide practices of corruption and bribery, so, to mitigate the inherent risk, this practice must be transparent and reasonable in relation to the professional relationship and must comply with and enforce strictly with internal policies and procedures.

MCA has policies and procedures that ensure that all our People have knowledge of internal rules on expenses for gifts, meals and entertainment, travel, and accommodation. MCA undertakes to develop and apply internal standards aimed at detecting, correcting, and controlling these acts.

We call for communication in the appropriate channels of any alarm signal or actions that may be associated with potential violations of internally implemented standards.

## **5.8. SOCIAL NETWORKS AND EXTERNAL COMMUNICATION**

MCA provides for a strict external communication policy, guided by ethical, upstanding, and transparent standards. In view of the new realities, MCA is committed to using social networks and traditional media complying with the regulations and basic principles of transparency and objectivity, seeking to contribute to the strengthening of the image of cohesion, the creation of value and the dignification of the MCA.

Contact with the media is exclusively made by the departments/People intended and competent to disseminate information with the outside world.

MCA ensures that the information provided is not misleading advertising, information that may be misleading or that could damage the reputation of MCA's business.

## **5.9. ACCOUNTING ACCURACY AND FINANCIAL COMMUNICATIONS**

MCA undertakes to reflect in a clear, precise, and complete manner in its accounting books and internal records financial activities, respecting all applicable accounting laws and practices.

MCA shall accurately draw up all records and record all financial transactions in a timely manner.

MCA is committed to ensuring compliance with laws and regulations applicable to record keeping. All registrations will be kept at least during the period indicated in the laws and regulations.

## **5.10. SANCTIONS AND TRADE EMBARGOES**

MCA complies with national and international sanctions applicable to your business. To that end, it complies with the sanctions legitimately imposed by competent States or Bodies and carries out an assessment of all the countries in which it operates, of its new or current counterparties, with which it establishes business relations.

MCA complies, in the regions where it is present, with the applicable trade regulations and restrictions. In an ongoing process, it seeks to know the risk of integrity of counterparties and countries, as well as import and export controls, before adopting a trade commitment.

## 6. MONITORING THE APPLICATION OF THE ECC

### 6.1. ETHICS AND CONDUCT COMMITTEE

The Ethics and Conduct Committee, whose composition is approved by resolution of the Board of Directors of M. Couto Alves, SGPS, S.A., is responsible for the implementation and monitoring of this Code, for its compliance and for supporting the resolution of issues related to it.

Any person may address the Ethics and Conduct Committee to request any clarification on a specific situation, file a complaint or report any other irregular situation that may allegedly constitute a violation of the rules contained in this Code.

The contacts of the Ethics and Conduct Committee, as well as the name and contacts of its members, will be disclosed to all Employees and other stakeholders through the means of communication available at MCA.

Violation or non-compliance with the general rules of conduct reflected in this Code constitutes a disciplinary offense punishable under the regulations in force, without prejudice to civil liability, national, criminal, or other liability that may occur.

### 6.2. COMMUNICATION CHANNELS AND NON-RETALIATION POLICIES

At any time, any MCA Person or interested party related to the MCA may report a general, operational, or financial irregularity and/or conduct contrary to this Code or to the policies implemented internally in the MCA.

The MCA encourages and advocates such communication through the whistleblowing channel, which is intended to prevent and/or cease irregularities within the MCA, in the permitted areas and with the scope given to it by the legal rules in force.

The communication of irregularities can be carried out through the online reporting channel available on the MCA website <https://www.mcagroup.com/>.

By reporting inappropriate conduct, the confidentiality of the information conveyed and, if requested, anonymity is guaranteed. MCA has a zero-tolerance approach to retaliation, punishment or any other acts against People who make the communication, if and provided that they do so in good faith and has, as responsible for receiving and handling complaints of irregularities, a Whistleblowing Policy and all its procedure.

The whistleblowing channel, "SPEAK UP" developed by MCA was conceived and implemented in accordance with best practices and in compliance with Law No. 93/2021 of December 20 (General Scheme for the Protection of Whistleblowers of Infractions) and with Decree-Law No. 109-E/2021 of December 9 (General Scheme for the Prevention of Corruption).

## 6.3. DISCIPLINARY AND CRIMINAL SANCTIONS

This Code lists behaviours in an illustrative manner establishing the standards of ethics and integrity to be observed by MCA People and stakeholders. MCA does not tolerate any use of this Code for purposes incompatible with those expressed therein.

MCA will make all reasonable efforts to prevent the occurrence of conduct contrary to this Code and its policies.

Failure to comply with the principles and norms of this Code, as well as other internal MCA policies and procedures, when the agent is an MCA Person, is subject not only to disciplinary measures but also to criminal sanctions when legally provided.

### 6.3.1. DISCIPLINARY SANCTIONS

Failure to comply with the rules contained in this Code by any MCA Person shall be considered a serious infringement, which, depending on the degree of fault of the infringer and the seriousness of the infringement, may give way to the application of the following disciplinary sanctions, which may be applied, with or without disclosure within the company:

1. Rebuke;
2. Registered reprimand;
3. Pecuniary penalty;
4. Loss of vacation days;
5. Suspension of work with loss of retribution and seniority;
6. Dismissal without any right to indemnity or compensation.

Failure to comply with the rules contained in this Code by customers, suppliers, business partners and other third parties may constitute a reason for the application of penalties and/or resolution of the contract, in an appropriate manner and proportional to the infringement.



## 6.3.2. CRIMINAL SANCTIONS

Failure to comply with the rules of the Code may also lead to administrative or civil liability of offenders, and, depending on the seriousness of the infringement and the culpability of the infringer, give rise to criminal sanctions.

The crimes of corruption and related offenses referred to in this Code (corruption, improper receipt and offer of advantages, embezzlement, economic participation in business, concussion, abuse of power, prevarication, influence peddling, laundering or fraud in obtaining or embezzled from subsidy, subvention or credit) are punishable, depending on the legal framework, with fine penalties and prison sentences of up to a maximum of 12 years, without prejudice to any aggravating factors.

## 7. GLOSSARY OF TERMS

**Abuse of power:** act of abusing powers or violating duties inherent in their functions, with the intention of obtaining illegitimate benefit or causing harm to another person.

**Money laundering:** a process by which conceals or attempts to conceal the origin, property or destination of money obtained illegally or dishonestly, incorporating it into legitimate economic activities, such as the acquisition of real estate, so that its origin seems legal.

**Concussion:** act of receiving, by itself or interposed person, an asset advantage that is not due to him/her, by inducing error or taking advantage of the victim's error.

**Corruption:** abuse of the power entrusted to obtain private benefits. Corruption can be classified as large, small and political, depending on the volume of money lost and the sector in which it occurs.

**Ethics:** set of standards of conduct for government, companies and society, which guides decisions, choices and actions based on values and standards of integrity.

**Fraud:** act of intentionally deceiving someone to gain an unfair or illegal advantage (be it financial, political or otherwise).

**Fraud in obtaining a subsidy, subvention or credit:** act of omitting information or providing inaccurate information to the authorities or company, relating to facts important for the grant, subsidy or credit.

**Privileged Information:** is characterized by being information of a precise nature, not disclosed to the public and that, when it becomes public it could affect appreciably the prices of securities, financial instruments, raw materials or issuing rights, the stock prices of a listed company, or influence the decision of potential investors in relation to the execution of any financial transaction

**Integrity:** behaviours and actions consistent with a set of moral or ethical principles and standards of conduct, adopted by both individuals and institutions, that create a barrier against corruption.

Stakeholders: counterparties that may affect or be affected by the activities, objectives or policies of MCA and its businesses, including customers, partners, creditors, suppliers, external partners, service providers, regulatory agents and funders.

Phishing: it is a cybercrime technique, conducted normally through fake emails and websites, with the aim of manipulating people and obtaining confidential information

Economic participation in business: act of someone seeking to obtain, for themselves or for a third party, an illicit economic participation in a business that the person is attached to defend, administer or supervise due to his/her duties.

Embezzlement: an act of someone illegitimately appropriating, or illegitimately giving an end unrelated to that for which he/she is intended, of money or anything movable or immovable, which has been delivered to him/her or is accessible to him/her on the grounds of his/her duties.

Prevarication: act of interfering in the administration of justice in the context of procedural investigation, judicial proceedings, for offense or disciplinary (for example, committing undue acts or failing to perform due acts).

Undue receipt or offer of advantage: act of promising, giving, requesting or accepting, for oneself or a third party, a pecuniary or non-pecuniary advantage that is not due.

Sanctions and trade embargoes: measures implemented by a government or an international organization, such as the United Nations, the European Union or the United States, with the aim of influencing the conduct of other countries and organizations.

Bribery: Offering, promising, donating, accepting, or requesting an advantage as an incentive for an action that is illegal, ethically incorrect, or a breach of trust. This type of incentives can take the form of gifts, loans, fees, rewards or other advantages.

Influence peddling: Act of requesting or accepting, for you or third party, equity or non-equity advantage in exchange for the exercise of influence with any public entity.

### Associated documentation

1. *PO-RCC-001\_Questions and Answers*



**MCA**  
Empowering Lives  
for Generations

# QUESTIONS AND ANSWERS

(Code of Ethics and  
Conduct)

PO-RCC-001

## I. PEOPLE AT THE MCA SUCCESS CENTRE

### I.1. PEOPLE'S WELL-BEING

**Q:** The head of my department defines the objectives that we must meet. Sometimes I feel very pressured to achieve these goals and intimidated by my manager. Is there anything I can do about it?

**A:** Those responsible are expected to lead their team in a challenging way and seeking to develop it professionally, but above all it is expected that this responsible person will promote a healthy work environment and treat all people with respect and sensitivity. If you feel that the work environment is not healthy you should talk to the person in charge. If the situation persists, you should expose the situation to the People and Leadership Department. People's well-being is an essential factor for MCA, and this is only possible with a healthy work environment.

### I.2. SAFETY AND HEALTH AT WORK

**Q:** I noticed that in a work carried out by MCA, in which I am not directly involved, the safety measures of MCA People are not being respected, being at risk the safety and health of workers. Is there anything I can do to warn you about this?

**A:** Compliance with safety and health standards and practices implemented in MCA is a duty of all, regardless of their area of work. We should all take precautions to avoid endangering our People or third parties, whatever the circumstances, so you should report immediately to the HSE (Health, Safety & Environment) Department. In the event of high risk and imminent danger, where adequate safety and health conditions are not being guaranteed, the work must be stopped immediately.

### I.3. NON-DISCRIMINATION AND EQUAL OPPORTUNITIES

**Q:** Some co-workers tell prejudiced jokes that I find offensive and make the work environment unhealthy. Is there anything I can do about it?

**A:** First, and feel at ease, you should talk to your colleagues to expose the situation and your discomfort. If these attitudes persisted, you should expose the situation to your person in charge or to the People and Leadership Department.

## 1.4. HARASSMENT

Q: A co-worker is being subjected to bullying by another co-worker. I have advised this colleague to report the situation, but he indicated to me that he would not do so. Can I report it?

A: We all have a duty to report workplace harassment whether we are targeted or witnesses. The first step is always to advise the co-worker to report the situation. If you believe you are truly facing a case of harassment, you can report directly to the appropriate channels.

## 1.5. HUMAN RIGHTS

Q: In a project that MCA is involved in, community human rights are not being respected. One of the third parties providing services to the MCA is employing child and youth labour. Is there anything I can do about it?

A: We are all responsible for not actively or passively consenting to human rights violations so you should report this to the HSE (Health, Safety & Environment) Department.

## 2. RELATIONSHIP WITH STAKEHOLDERS

### 2.1. RELATIONSHIP WITH BUSINESS PARTNERS AND SUPPLIERS

Q: A potential supplier asked me why he had not been awarded the contract for the supply of a project. I belong to the technical team that carried out the analysis of the proposals to the project. Can I provide this information?

A: If you are authorized by your guardian, you can explain to the potential supplier the reasons for not accepting your proposal, however no internal information should be provided or in relation to the other proposals received.

### 2.2. RELATIONSHIP WITH CUSTOMERS

Q: MCA's Marketing and Communication Department intends to carry out a marketing action. In the process of taking the action, MCA will have to make its customers' data available to a third party, who will be responsible for carrying out the work. Is it permissible to provide this information?

A: You should contact the MCA's Data Protection Officer (DPO) to ensure that the provision of the data does not violate current data protection legislation.

## 3. ACT WITH INTEGRITY

### 3.1. PRIVACY AND PROTECTION OF PERSONAL DATA

Q: During the recruitment process I provided MCA with some personal data for the conclusion of the employment contract. What rights do I have over this personal data?

A: The holder of personal data granted several Rights by the GDPR (General Data Protection Regulation), including the Right of Access, the Right of Rectification, the Right to Erasure, the Right to Restriction of Processing, the Right to Data Portability, the Right of Object and the Right to Withdraw consent that has been provided at any time for the processing of your personal data. For further clarification you can consult the MCA Privacy and Personal Data Protection Policy through the [www.mcagroup.com](http://www.mcagroup.com) website and/or contact the DPO via e-mail: [dpo@mcagroup.com](mailto:dpo@mcagroup.com).

### 3.2. PRIVILEGED AND CONFIDENTIAL INFORMATION

Q: I heard a conversation between Directors about the possibility of cancelling the project I am working on full time. I have not yet been formally informed, but as my employment contract ends soon, I do not think it will be renewed. Can I put on social networks that I will be available soon for a new professional challenge mentioning that the project in which I find myself working will be cancelled?

A: We all have a duty to keep any internal MCA information, production methods or business confidential. As an MCA Person, you should not disclose any information of a confidential and sensitive nature and/or information about business and projects, so you should not talk about the possibility of cancelling the project.

### 3.3. PROTECTION OF ASSETS

Q: Can I take MCA equipment home since it is no longer used by anyone?

A: Even if the equipment is not in use, it should not be taken home without prior authorization. Regardless of its current use or need, the equipment belongs to the MCA's assets.

### 3.4. CONFLICT OF INTEREST

Q: I perform functions with responsibility in decision-making in the awarding process of tenders. I have received a proposal from a potential supplier where I have family members in management positions of this potential supplier. How should I proceed?

A: You must immediately report to your direct guardian. In order to ensure impartiality and because we are facing a situation of potential conflict of interest, you must be removed from the decision-making process of the tenders in question.

### **3.5. CORRUPTION AND BRIBERY**

Q: A potential supplier offered me a leisure trip for myself and my family. The referred supplier submitted a proposal for a project developed by MCA. Can I accept the offer?

A: No. It is strictly forbidden to accept any offer that constitutes an action that, directly or indirectly, may have an influence on a specific decision. In situations where the intention of the offer is not clear, you must report the situation to your person in charge and follow the instructions included in the MCA's Policies.

### **3.6. MONEY LAUNDERING AND COMBATING TERRORIST FINANCING**

Q: I am establishing a new business relationship with a partner, but it wants to close the contract as soon as possible to ensure compliance with the project deadlines. Can I simplify the due diligence process?

A: No. The internally implemented due diligence process must always follow the defined steps. Starting a relationship with a party without knowing their identity can result in possible consequences for the people involved and the MCA, compromising their reputation and violating legal regulations.

### **3.7. COMMERCIAL OFFERS**

Q: My team is closing a deal with a customer of high relevance to MCA. The client is foreign and went to our office to close the deal. As a sign of courtesy, I thought I'd offer you dinner. Can I do it?

A: No. Representation expenses should be reasonable and never offered at decisive moments in business, as it increases the likelihood of being associated with bribery practices. The realization of this dinner can prove it to you and the MCA.

### **3.8. SOCIAL NETWORKS AND EXTERNAL COMMUNICATION**

Q: Sometimes I talk on my social networks of events that occur in the workplace. Can I suffer consequences for that?

A: It depends. You should never share internal MCA information on social media. You should predict the impact of the shared content, always taking into account the scope that information may have.

The sharing of information from MCA is the responsibility of Marketing and Communication and may make a repost of it.

### **3.9. ACCOUNTING ACCURACY AND FINANCIAL COMMUNICATIONS**

**Q:** I think a colleague on my team made a false statement to a potential business partner, misrepresenting financial values. How should I proceed?

**A:** The first step is to talk to the teammate to see if the incorrect information has actually been communicated. If the colleague refuses to clarify the situation, he/she must report the situation to his/her responsible person or to the Risk Management and Compliance Department.

### **3.10. SANCTIONS AND TRADE EMBARGOES**

**Q:** I was responsible for the analysis of potential business partners for a new business area of MCA. Subsequently, I found that one of the partners indicated by me as framed for potential business partner was recently sanctioned internationally. Should I communicate this information?

**A:** Yes. You must communicate this information to the Risk Management and Compliance Department to ensure that a business partner assessment is carried out before any business relationship with MCA is established.