



resources to social organizations. According to its values of transparency and integrity, any donation made by DERCOSA must be accepted by internal or, if it is the case, external authorizations. In no case donations by political parties or its representatives will be accepted, except cases where they are expressly specified by the legislation. In these cases, DERCOSA will be responsible to study and follow the movements of these donations with the aim of ensuring their correct usage.

## **5. Compliance with the Code and Ethics Committee**

In order to ensure compliance with the CSR Policy and the Code, DERCOSA has an Ethics Committee, as it has been named before, which aims to guarantee the principles and rules of conduct in the Ethical Code.

The Ethical Code is composed by the General Director, the responsible people for Human Resources, Health and Safety, and the Environment.

This committee will also be responsible for monitoring the strategy and practices of Corporate Social Responsibility (CSR), as well as its degree of achievement and evaluation.

Employees of the company and third parties shall communicate, in confidence and in good faith, any actions contrary to the Ethical Code that they may observe. To do that, DERCOSA will ease ways to inform confidentially, consult doubts and notify irregular conducts or movements. Apart from that they are completely free to make suggestions about how to improve it, and the committee will study them.

The supervision of the communication procedure in matters related to criminal offences and, in general, the Ethical Code of DERCOSA falls to the Ethics Committee, chaired by DERCOSA's General Manager.

The Ethics Committee will assign functions of:

- Assuring a good working communication channel established by the company.
- Inform the Committee about possible improvements of the established controls and systems for the financial elaboration processes.
- Process the communications received for resolution by the corresponding DERCOSA units.
- Promote knowledge of the Ethical Code among DERCOSA employees and third parties outside the company.