

# Code of Conduct and Ethics - IKARIA ASESORES EMPRESARIALES, S.L.

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## **1. INTRODUCTION AND SCOPE**

This Code of Conduct and Ethics establishes the principles that govern the professional behaviour of all employees, managers, collaborators, suppliers and any person acting on behalf of **Ikaría Asesores Empresariales, S.L.**

Ikaría is an independent company specialising in **strategic and financial advice**, with a strong presence in the **Shopping Centres and Retail Parks** and a philosophy based on professionalism, commitment and transparency. [[ikaria-ae.com](http://ikaria-ae.com)]

## **2. FUNDAMENTAL ETHICAL PRINCIPLES**

### **2.1 Integrity and honesty**

- We will act truthfully in all our activities and decisions.
- We will prevent any type of deception, falsification or manipulation of financial or commercial data.
- We will be consistent between what we say and what we do.

### **2.2 Transparency and accountability**

- We will inform our customers, partners and colleagues clearly, accurately and objectively.
- Decisions will always be based on rigorous analysis and reliable data.

- We will handle information diligently and be accountable for our professional performances.

## **2.3 Professionalism and quality of service**

- Ikaria is committed to offering the highest quality services, supported by more than 17 years of experience and leadership in sales review reports and financial audit. [\[ikaria-ae.com\]](http://ikaria-ae.com)
- Employees will need to keep their technical knowledge up to date and act in accordance with industry best practices.

## **3. CONFIDENTIALITY AND DATA PROTECTION**

### **3.1 Protection of personal data**

All information processed within the framework of Ikaria's activities will be strictly handled in accordance with applicable regulations (including the GDPR), in line with the Privacy Policy published by the company. [\[ikaria-ae.com\]](http://ikaria-ae.com)

### **3.2 Confidentiality of sensitive information**

- Unauthorized disclosure of financial, business, or personal data is prohibited.
- The appropriate and secure use of the information provided by customers, suppliers and collaborators will be guaranteed.
- Only the data strictly necessary for the provision of the services will be collected.

## **4. CONFLICTS OF INTEREST**

- All employees should avoid situations where their personal or external interests may influence their professional judgment.
- Any potential disputes must be reported to management immediately and transparently.

## **5. RELATIONSHIP WITH CUSTOMERS, SUPPLIERS AND THIRD PARTIES**

### **5.1 Professional conduct**

- Treat all clients with respect, fairness, and dedication.
- Offer recommendations based solely on technical and professional criteria.
- Avoid favoritism and maintain ethical behavior in all interactions.

### **5.2 Selection of suppliers**

- Choose suppliers according to objective criteria: quality, experience, solvency and ethical compliance.
- Suppliers must adhere to principles compatible with those established in this Code.

## **6. LEGAL AND REGULATORY COMPLIANCE**

- Employees must be aware of and comply with the laws applicable to Ikaria's activity, especially in financial, tax, corporate and data protection matters.
- Ikaria rejects any practice that could be construed as corruption, fraud, embezzlement or unfair competition.

## **7. RESPONSIBLE USE OF RESOURCES AND TECHNOLOGY**

- Company resources should be used for professional purposes only.
- The use of company information or technological tools for unauthorized or unlawful activities is prohibited.

- The security of the systems and the protection of information will be ensured.

## **8. WORK ENVIRONMENT AND INTERNAL RELATIONS**

- Ikaria promotes a work environment that is respectful, inclusive and free of discrimination.
- Any form of harassment, disrespect, or inappropriate behavior is rejected.
- Collaboration, open communication and team spirit will be encouraged.

## **9. SOCIAL RESPONSIBILITY AND CORPORATE ETHICS**

- Ikaria is committed to responsible behaviour towards its social and professional environment.
- Respect, ethics, commitment and quality are part of its core values and its positioning in the market. [[es.linkedin.com](https://es.linkedin.com)]

## **10. COMPLAINT AND COMPLIANCE MECHANISMS**

- Ikaria will establish confidential channels for employees and third parties to report possible breaches of this Code.
- The company will ensure that there is no retaliation against those who make complaints in good faith.
- Periodic reviews will be carried out to ensure that ethical standards are updated and complied with.