



CODE OF ETHICS AND CONDUCT
OF THE JUAN CRISÓSTOMO DE
ARRIAGA FOUNDATION - BILBAO
SYMPHONY ORCHESTRA

[19/12/2023]



TABLE OF CONTENTS

1.	Purpose and implementation of our Code.....	3
2.	Principles and values.....	4
3.	Standards of conduct.....	6
3.1.	Our commitment to transparency and easy access to the services we offer	6
3.2.	Our relationship with staff, the citizens of Bizkaia, and other stakeholders of the organisation	7
3.2.1.	Coexistence and respect	7
3.2.2.	Responsibility in actions and decisions	8
3.2.3.	Professional excellence	9
3.2.4.	Occupational health and safety.....	9
3.2.5.	Equality. No discrimination	10
3.2.6.	Linguistic rights	10
3.3.	Our relationship with suppliers, clients, and other third parties	11
3.4.	Our commitment to the right of the citizens of Bizkaia and other stakeholders to the protection of their personal data and the guarantee of digital rights in all dealings with the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA	12
3.5.	Incompatibilities and conflicts of interest.....	14
3.6.	Our commitment to the fight against corruption.....	16
3.6.1.	Hospitality, gifts, and favours.....	17
3.6.2.	Donations and sponsorships	18
3.7.	Our environmental commitment	19
3.8.	Our commitment to the good use of assets	19
3.9.	Our commitment to the proper management of financial resources and measures to prevent tax fraud	20
3.10.	Our commitment to the fight against money laundering and terrorist financing	21
3.11.	Our respect for intellectual and industrial property.....	22
	Chapter II:Control and supervision	22
	The Supervisory and Control Body and the Compliance Officer	22
	Chapter III:Compliance with and dissemination of our Code	24
	Validity.....	24
	Responsibilities	24



Bilbao Orkestra
Sinfonikoa

Code of Ethics and Conduct

Disciplinary system.....	26
Publication and dissemination of the Code.....	26
Statement of compliance.....	26

1. Purpose and implementation of our Code

The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA is responsible for the management, maintenance, preservation, and promotion of the Bilbao Symphony Orchestra. Created in 2008, it operates in the field of music, and is one of the bodies that, together with the Bizkaia Provincial Council, make up the Bizkaia provincial public sector.¹

As a key element in the provision of public services by the Bizkaia Provincial Council, our purpose is none other than to solve the individual and collective problems of the citizens of Bizkaia, and as such, a public service vocation, exemplary behaviour, and excellence must be in the DNA of our activity and serve as a guide for our daily work.

The purpose of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA Code of Ethics and Conduct (hereinafter, the “Code”) is none other than to guide us in achieving this objective, establishing the values and principles to be respected and defining the standards of conduct in which they are embodied.

This Code is an **essential element for strengthening the culture of responsibility and compliance within** the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA, **promoted by the Bizkaia Provincial Council and supported by the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA in all its activities.** It is also a **key part of the Compliance Programme** implemented within the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA to prevent, avoid, and detect the perpetration of criminal offences in the business sphere in compliance with the provisions of the Criminal Code as well as in compliance with and alongside the implementation of the principles of the Provincial Council and the provincial bodies.

¹ Provincial Decree-Law 5/2013 of 3 December, approving the Revised Text of Provincial Regulation 5/2006, of 29 December, General Budgetary Regulation of the Historical Territory of Bizkaia.

Our Code shall apply to all members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA. And we consider “**persons who are members of the provincial body**” (or simply “**members**”) for the purposes of this code, to be all persons who are members of said body, either as employees of the body itself, whatever their status, or as members of its governing body, such as members of the Board of Trustees.

Therefore, it will be communicated to all members and appropriate training will be given on it. It will also be available in all the centres of the provincial bodies. All those who join the provincial bodies in the future will also receive the Code as part of their induction process.

In addition to the provisions of this Code, members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA who are considered to be senior officials of the Bizkaia Provincial Council shall comply with the provisions of this Code, as well as with the provisions of Provincial Regulation 5/2018 of 21 November on conflicts of interest and incompatibilities.

The regulations referred to in the various sections are to be taken as basic regulations that are given for illustrative purposes and with the aim of providing references for consultation. The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA will update and supplement the applicable and specific regulations as appropriate.

2. Principles and values

JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA members shall carry out their activities in accordance with the following **values and inspiring principles** at all times:

- **Public service vocation**

Maintain at all times a dedicated attitude towards the people the provincial body serves, working to solve the individual and collective problems that the citizens of Bizkaia face.

- **Transparency and openness**

Act by promoting the principles of open governance, involving the citizens and other interest groups with which the body is connected in the very definition, implementation, and evaluation of the services it provides.

- **Responsibility and accountability**

Be accountable for their decisions and actions, being continuously held to account and responsible for their management.

- **Integrity**

Act systematically and continuously with objectivity in decision making and always respecting the legal framework and all persons, and report, where appropriate, any irregularities that may come to their attention.

- **Impartiality**

Always exercise independent judgement, disregarding any private interests.

- **Honesty**

Ensure truthfulness in statements and consistency between statements and actions arising from the performance of duties.

- **Coexistence, respect, diversity**

Foster, in the performance of their duties and in their personal attitude, a professional environment based on coexistence and respect, ensuring proper and friendly treatment in dealings with the public and with all members of the organisation. Promote accessibility in the broadest sense and diversity among people, avoiding any intrusion into the private life of any person.

- **Confidentiality**

Keep information, data, and reports to which they have had access in the performance of their duties confidential.

- **Linguistic rights.**

Guarantee linguistic rights, promote the standardisation of the Basque language and encourage its use.

3. Standards of conduct

3.1. Our commitment to transparency and easy access to the services we offer

The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA **makes all relevant public information available to citizens**

The transparency of institutions helps to improve control systems and accountability in relation to the public, while at the same time favouring open governance that better addresses the problems and concerns of citizens. The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA **undertakes to make available to the citizens of Bizkaia**, through its transparency portal, all the public information that allows users to learn about the body's services and gain an understanding about what the organisation is and how it is managed, **in compliance with Provincial Regulation 1/2016, of 17 February, on transparency in Bizkaia.**

- Institutional information
- Legal and regulatory information
- Economic, financial, and asset information
- Procurement and subsidies
- Sectoral services and policies
- Human resources

The information will be displayed in an updated, accessible, and thorough manner, guaranteeing the right of access to request public information. The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA also assumes the commitment to promote the provision of information in open and reusable format to the public through the **Bizkaia Open Data**² portal, as a means of producing new and better public services directly or in collaboration with third parties, favouring internal efficiency and the sustainability of the transparency model, contributing to improved visualisation and understanding of the information.

² A decree regulating open data in the Bizkaia Provincial Council is in the process of being drafted at the date of drawing up this code.

Access to services and user-friendly language

JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA members will work to facilitate access to its services for citizens and other stakeholders, from the perspective of an **organisation that is proactive and attentive** to their needs and demands. Measures will be taken, among others, such as the simplification of channels and the use of simple language always adapted to each target audience, which is simple and easily understandable, taking into account easy-to-read standards.

3.2. Our relationship with staff, the citizens of Bizkaia, and other stakeholders of the organisation

Members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA shall act ethically in an exemplary manner in carrying out their duties, acting with honesty, impartiality, and objectivity in the performance of their duties and with respect for the legal framework and in their dealings with all staff and citizens.

3.2.1. Coexistence and respect

Strengthen a Bizkaia based on coexistence, diversity, and respect in the performance of the duties and behaviour of members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA.

Citizens and other stakeholders, as well as all the people who form part of the organisation or collaborate with the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA, must be treated with the courtesy, due respect, and the dignity that every person deserves.

This means that the members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA:

- Respect **diversity**, promoting the **inclusion of people and plurality** in line with the commitments that we must maintain at all times as an organisation that serves the public.

- Promote mutual respect, tolerance, and solidarity among people as a basis for **peaceful coexistence**, avoiding inconsiderate behaviour and treatment towards other people, both personally and in the performance of their duties.
- They shall treat citizens, as well as the body's staff, with **care, politeness, and due courtesy** at all times and in all places, and use proper language and manners, so as to ensure a relationship built on respect.
- They shall guarantee, in the performance of their duties, **proper and quality care for citizens in the provision of services**, refraining from engaging in any conduct or actions that could lead to any kind of discrimination.

Remember that...

All staff members must:

- Treat people with courtesy and respect as a basis for harmonious coexistence.
- Use proper language and manners, encouraging the building of relationships based on respect, courtesy, consideration, empathy, and compassion.
- Ensure harmonious coexistence, through personal behaviour on a daily basis, promoting values such as tolerance, mutual respect, diversity, and solidarity among people.
- Avoid any type of conduct or acts that involves discriminatory practices of any kind (gender, beliefs, ideology, race, sexual orientation, disability, etc.).
- Show an open attitude to actively listen to all types of proposals and suggestions for improvement that are received in this regard.

3.2.2. Responsibility in actions and decisions

Members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA shall carry out their duties with due diligence and dedication, assuming at all times the responsibilities and consequences arising from the performance of their duties.

In carrying out their duties, they must be accountable at all times for the decisions made and actions taken, respecting the institutional and regulatory framework.

3.2.3. Professional excellence

Members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA shall perform their duties with the utmost professionalism in order to constantly improve and develop their professional skills in pursuit of excellence in order to provide quality services to citizens.

To this end, members shall:

- Have a proactive attitude towards **lifelong learning**, assuming the commitment to develop the professional knowledge and skills in which they require a higher level of in-depth training.
- Maintain an **open attitude towards good practices and initiatives** that are developed and that contribute to improving their role and the quality of the services provided.

3.2.4. Occupational health and safety

Protecting health and safety in the workplace is the responsibility of everyone working at the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA.

The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA is committed to maintaining suitable working conditions that guarantee the safety and protect the health of all the people who work there, in strict compliance with the provisions of the current regulations³ on occupational risk prevention. Maintaining health and safety protection at all times is everyone's responsibility, which is why we must:

- Properly employ safety measures and promote their use among staff.
- Report safety incidents to the corresponding Occupational Risk Prevention and Health Service.

³ Law 31/1995, of 8 November, on the Prevention of Occupational Risks

Remember that...

Failure by staff to comply with the occupational risk prevention obligations referred to in current regulations shall be considered a breach of employment for the purposes set out in the Workers' Statute or misconduct, where applicable, in accordance with the provisions of the corresponding regulations on the disciplinary system for civil servants or statutory personnel serving Public Administrations.

3.2.5. Equality. No discrimination

All people must be treated with due respect and on an equal footing

All JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA members are obliged to avoid any discrimination, whether on grounds of gender, race or ethnicity, age, religion, sexual orientation, ideology, or any other aspect.

In matters of equality between men and women, the regulations in force will be respected and specifically Provincial Regulation 4/2018, of 20 June, for the Equality of Women and Men and the provincial planning that may be drawn up in relation to the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA.

Likewise, the members of the entity will abide by the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA Equality Plan and will have the necessary organisational mechanisms to ensure no discrimination occurs and the proper handling of situations involving discrimination, should they arise. [E.g. Protocol on preventing and taking action against sexual and gender-based harassment in the workplace or similar conduct].

In which areas is discrimination likely to occur?

In the selection, recruitment, and promotion of staff and other positions, as well as in remuneration or any other employment conditions, when they do not adhere to established objective criteria.

3.2.6. Linguistic rights

Guarantee linguistic rights, promote the standardisation of the Basque language and encourage its use. Promote bilingualism in internal management and in relations with the organisation's staff and with the public.



Bilbao Orkestra
Sinfonikoa

Code of Ethics and Conduct

JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA staff are subject to the regulations governing the use of the official languages in the Bizkaia Provincial Council and the Bizkaia public sector.

Consequently, the members of the provincial body will actively promote the use of the Basque language as a guarantee of the linguistic rights of citizens in Bizkaia.

Promoting the normalisation and use of the Basque language also contributes to promoting an environment that favours social cohesion and linguistic coexistence.

In this regard, the following must be achieved:

- **Promote knowledge and use of the Basque language.**
- Promote the use of the Basque language **by integrating the two official languages in the internal management** of the provincial body (communications, work tools, people management, etc.).
- Guarantee the **linguistic rights** of citizens through the presence and use of the Basque language in activities, spaces, and services aimed at citizens.
- **Avoid** any behaviour that may encourage **discrimination** on the basis of language.

3.3. Our relationship with suppliers, clients, and other third parties

Relationships with third parties must be in line with market conditions

The relationships the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA has with its suppliers, clients, and other third parties must be governed by honesty and transparency, and it is strictly forbidden to request or accept abusive conditions in the provision of services. Furthermore, they must comply with current public procurement and competition law regulations, and any practices that could be considered to be restrictive of competition, such as agreements or exchanges of commercial information with competitors, abuse of a dominant position, or other practices not permitted by current legislation are strictly prohibited.

In this regard, the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA shall promote awareness of this code among the entities with which it has dealings and shall encourage them to assume similar commitments. Likewise, third parties that deal with the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA shall be subject to compliance with the social and environmental clauses and those relating to other public policies that are established in their contractual relations.

Some signs of possible manipulation in public or private tenders

- Small number of tenderers
- Inconsistent bids from the same tenderer
- Suspicions of a boycott
- Non-competitive bids
- Patterns of suspicious behaviour among tenderers
- Unjustified subcontracting between tenderer companies
- Tenders submitted by the same natural persons
- Financial offers with identical wording, format, or errors
- Temporary joint ventures between tenderers without any separate supporting evidence

3.4. Our commitment to the right of the citizens of Bizkaia and other stakeholders to the protection of their personal data and the guarantee of digital rights in all dealings with the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA.

Confidential information must be protected, while guaranteeing the protection of personal data and information security and complying with the law and internal policies and procedures

Confidentiality

Members of the organisation shall make responsible use of the information to which they have access in the performance of their professional duties, respecting at all times the **confidentiality of the information**, preserving the interests of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA, and ensuring that the organisations with which they have dealings act in the same way.

Privacy: data protection and information security

In accessing the **personal data** of citizens, staff, or any other natural person, the provisions of current legislation in relation to the collection, processing, and destruction of all personal data that may be processed shall be respected. In all cases, the provisions of the regulations in force⁴, as well as the provincial⁵ or internal policies and procedures in this area shall be respected.

The body also undertakes to adopt a preventive nature that **guarantees the security of the information** it processes, establishing all the technical and organisational measures necessary to prevent risks in this area and to protect the security of the information, in line with the analyses, procedures, and policies established at a provincial⁶ or specific level approved by the body.

What is meant by personal data?

Any information concerning identified or identifiable natural persons, e.g. name and surname, telephone number, CV, fingerprint, IP address of a computer, geolocation, etc.

Remember that...

The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA has enforced its IT Code of Conduct since 2018. Article 14 states that email should be used for professional purposes only and sets out guidelines for its proper use.

How can I detect malicious emails?

1. If you receive an email, you should always check the authenticity of the sender by checking their email address.
2. Moreover, even if the email appears to be in response to a message thread in which you have previously participated, you should also make sure that the subject matter of the email is not suspicious. Malicious emails usually talk about a fine or other offence, invoice, or package that you are supposed to receive and are not related to previous messages, although they may refer to subjects other than the sending of fines, offences, invoices, or packages.

4

REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND COUNCIL, dated 27 April 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data; Organic Law 3/2018, dated 5 December, on Data Protection and Guarantee of Digital Rights.

5 AGREEMENT no. 11/2018, of 15 May, of the Bizkaia Provincial Council, through which the legal status of the data protection officer is created, designated, and regulated;

6

Royal Decree 3/2010, of 8 January, regulating the National Security Framework in the field of Electronic Administration, Council Agreement of 21 March 2017 approving the information security policy of the Bizkaia Provincial Council, Council Agreement of 28 March 2018 approving the IT Code of Conduct, among others.

-
3. Most of these malicious messages include one or more web links in them, which you should not click on, as they may install a virus on your computer.

If in doubt about any other email-related issue, you should consult the IT Code of Conduct as a guide for your actions and ensure that you are acting appropriately.

3.5. Incompatibilities and conflicts of interest

We must respect the incompatibility regime provided for in the regulations in force and refrain from making decisions if we believe that a conflict of interest may arise.

JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA staff are subject to the provisions of Law 53/1984, of 26 December, on Incompatibilities of Staff Serving Public Administrations⁷. In addition, those persons who are members of the governing bodies of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA and are senior officials of the Provincial Council are subject to Provincial Law 5/2018 of 21 November on Conflicts of Interest and Incompatibilities.

All members of the provincial body must in any case respect the specific legislation that, where applicable, regulates the system of incompatibilities related to the duties and conditions of their position.

All members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA are expected to keep up to date with the regulations in force at all times and applicable to them in the performance of their duties.

Members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA shall look after the interests of the provincial body for which they work or provide services, avoiding any conflict of interest.

A conflict of interest shall be considered to exist in those situations in which the personal or private interests of the member of the provincial body, either directly or indirectly, or those shared with third parties or direct relatives of the member of the provincial body, coincide with the general interests or the interests of the provincial body itself.

⁷ Article 2, scope of application.

The following shall be considered **related persons** with regard to the members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA:

- a) Their spouse or person with a similar personal relationship.
- b) Relatives up to the fourth degree of consanguinity or affinity.
- c) Interests shared with third parties.
- d) Organisations in which the member, or their spouse or person with a similar relationship, or relatives up to the second degree of consanguinity or affinity, or third parties with whom they have a shared interest, hold an administration or management position or from whom they receive remuneration for any reason, provided that they also exercise, directly or indirectly, significant influence over the financial and operational decisions of said organisations.

By way of example, the following situations could give rise to a **conflict of interest** for a JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA member:

- a) Being involved, in a personal or family capacity, in any financial transaction or operation in which the provincial body for which they work or provide services is a party.
- b) Negotiating or formalising contracts on behalf of the aforementioned provincial body with natural persons related to the member or with legal entities in which the member or a related person holds a management position, is a significant shareholder, or a director.
- c) Being involved in the preparation of technical reports for the subsequent obtaining of subsidies from the Bizkaia Provincial Council for natural persons related to the member or with legal entities in which the member or a related person holds a managerial position, is a significant shareholder, or a director.

Employment or professional decisions must be based on the **best interests** of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA, in such a way that they are not influenced by personal or family relationships or by any other particular interests of the members of the provincial bodies.

JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA members must act at all times independently, showing professionalism and loyalty to their organisation, regardless of their own interests or those of third parties, and they shall refrain from being involved in or influencing the making of decisions that may affect the provincial bodies and with which there is a conflict of interest, from taking part in meetings in which these decisions are discussed, and from accessing confidential information that may affect said conflict of interest.

Regarding any aspect related to this matter, the staff shall contact the Compliance Officer,

notwithstanding the provisions of Provincial Decree 14/2020, of 18 February, of the Bizkaia Provincial Council, which regulates the Supervisory Body for conflicts of interest and incompatibilities, with regard to public offices in the province.

The following must be stated in the **communication to the Compliance Officer**: (i) whether the conflict of interest affects them personally or through a related person, identifying them if applicable; (ii) the situation giving rise to the conflict of interest, specifying if applicable the purpose and main terms of the planned transaction or decision; (iii) the amount or approximate financial valuation; and (iv) the department or person with whom the corresponding contacts have been initiated.

Remember that...

The importance of communication and the duty to inform the Compliance Officer of those cases in which personal relationships (friends, relatives, etc.) may affect work, commercial, or business decisions and not to participate in any such decisions or in their management, unless this has been previously and expressly authorised by the Compliance Officer. The member must refrain from taking any action in this regard until after having obtained the corresponding response to his or her query.

3.6. Our commitment to the fight against corruption

The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA **strongly condemns any corrupt practice** which, in addition to contravening the applicable legal provisions, is contrary to the ethical principles and values set out in our Code and that are key to serving the public.

- In the public sector, **bribery** is the offering, paying, promising, giving, accepting, or soliciting from a public official an unjustified benefit of any value (financial or non-financial), directly or indirectly, and regardless of location, in violation of applicable law, as an incentive or reward for acting or refraining from acting in relation to the performance of his or her duties. A bribe may take the form of a gift or reward, and may be paid after an improper act has been carried out on behalf of another person.
- In the private sector, **bribery** may take place when management personnel, members of the Board of Directors, employees, or collaborators from a public sector body, by themselves or through an intermediary, receive, request, or accept an unjustified benefit or advantage of

any nature, for themselves or for a third party, as consideration for unduly favouring another in the purchase or sale of goods, or in the procurement of services or in business relations.

All members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA have an obligation to avoid engaging in corruption of any kind.⁸

Specifically, the following rules apply to all of us:

3.6.1. Hospitality, gifts, and favours

There are many potentially conflicting situations, among which is the offer or acceptance of hospitality, gifts, and favours which, depending on the specific circumstances of the case (e.g. timing, monetary value, etc.), could be considered as an act of bribery.

In general, gifts, hospitality, and favours may not be accepted. In relation to gifts and hospitality, only those of a symbolic value and in the context of institutional representation are acceptable. As the distinction between a gift or hospitality and an act of bribery can sometimes be blurred, it is important to be alert to conflicting situations.

You can also ask your Compliance Officer about this.

⁸ Members of a provincial body may be considered to be civil servants “for criminal purposes”, as the Criminal Code defines civil servants in a broad manner.

When can I accept a gift or a favour?

I can accept them when they meet the following conditions:

- It is not done with the intention to influence or to obtain an undue advantage.
- It is not done to obtain or retain a particular commercial or business advantage (beyond the normal circumstances in a business context)
- It is offered or received in a public, open, and transparent manner.
- It is not done to obtain or exchange favourable treatment.
- It is not likely to give rise to a conflict of interest.
- It does not involve a cash gift, gift cards, or other means of transmitting money, which are expressly prohibited.

3.6.2. Donations and sponsorships

Donations and sponsorships must be made through the channels established for this purpose.

The offer or acceptance of donations and the signing of sponsorship contracts, depending on the specific circumstances in question (e.g. the status of the donor/sponsor, the amount and destination of the funds, etc.) could be considered as an act of bribery.

In this regard, prior to accepting any type of donation and/or sponsorship, written authorisation must be obtained from the Compliance Officer, to whom questions may also be put. In this regard, the Compliance Officer should be contacted (preferably through the internal information channel enabled via the Internal Information System [IIS]), explaining and briefly describing the situation, requesting his or her authorisation or advice on the matter.

Five issues to consider for a sponsorship agreement

1. Have you reviewed the applicable internal regulations?
2. Have you followed the procedure established internally for its approval and formalisation?
3. Do you think that, given the specific circumstances in question, it could be perceived as an unreasonable or unrealistic act?
4. Is the sponsorship subject to obtaining or maintaining a business

relationship?

5. Could the recipient possibly interpret the sponsorship as being linked to the obtaining of a consideration or benefit from the Administration (e.g. the award of a public or private contract, etc.)?

3.7. Our environmental commitment

We must all contribute to reducing our environmental impact

The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA, in line with its social commitment to Bizkaia, aims to contribute to the sustainability and protection of the environment by reducing the environmental impact of its work, training and raising the awareness among the members of the Provincial Council and the provincial bodies, as well as promoting responsible consumption.

Respect for the environment is everyone's obligation, which is why JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA members are expected not only to comply with current regulations in this area, but also to pay special attention to responsible management in using resources and energy in order to have the least possible impact on the environment.

Likewise, members of the provincial body will take into consideration the adequate conservation of Bizkaia's cultural heritage in their behaviour and performance of their duties.

What measures are included in the reduction of our environmental impact?

The responsible consumption of resources such as water, electricity, the reduction of noise and light pollution, as well as the reduction, reuse, and recycling of waste, among other measures that may be adopted.

3.8. Our commitment to the good use of assets

Effective, efficient, and economical use of resources.

Members of the provincial body are obliged to make use of all assets responsibly (including tangible assets - buildings, machinery, tools, vehicles, etc. -, intangible assets - licences, etc. - and IT resources - mobile devices, computers, and all kinds of technological components, such as photocopiers, software, hardware, internet, corporate email, etc.) that provincial bodies make available to them for their work. These resources may not be used for purposes other than those related to the nature of the work they carry out.

The members of the provincial body must:

- Manage resources efficiently and responsibly, avoiding any kind of waste or unjustified use of them.
- Take advantage of the synergies that may arise between the various provincial bodies and the Provincial Council.

3.9. Our commitment to the proper management of financial resources and measures to prevent tax fraud

The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA is committed to managing **resources as effectively and efficiently as possible, in strict compliance with the law and under the principles of responsibility and transparency**. Members working in accounting, administration, and finance areas or departments will be required, in particular, to strictly comply with current economic, financial, accounting, and tax regulations.

The financial information of the provincial body shall reflect its true and **fair view** in the clearest, most accurate, and truthful manner.

No JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA member shall under any circumstances distort, conceal, or maliciously modify the financial and accounting information of its provincial body, regardless of who it is addressed to.

Financial information on business activity shall be truthful and shall be recorded in the corresponding IT management application.

Any payment made must correspond to an **invoice (or similar legal document), duly validated** by the person in charge of the corresponding service or supply, and in turn deriving from a **budgeted** order or contract **previously entered into in accordance with the procedures and instructions on procurement** (either due to internal regulations or because it is legally required).

No payment shall be made unless the following requirements are met:

- An invoice or similar legal document exists
- It must have been validated by the person in charge of the corresponding service or supply
- It must derive from a budgeted order or contract previously entered into in accordance with procurement procedures and instructions

3.10. Our commitment to the fight against money laundering and terrorist financing

Members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA must pay particular attention to compliance with the obligations set out in the applicable legislation on the prevention of money laundering and terrorist financing.

All JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA members, but mainly those belonging to the sales, accounting, administration, and finance departments, must be aware of and identify any third party that intends to do business with the provincial bodies, as established in the internal action protocols, and shall avoid carrying out transactions (purchases, sales, or other business transactions) with those third parties that have not been duly identified, and with those whose professional activity is suspected of being illegal.

The concealment of illegal funds, their apparent conversion into legitimate money, or their use to support crime or terrorism is prohibited. To this end, the supplier/client will be required to **provide proof of ownership of the relevant bank account** when registering or changing details.

Always be wary of...

Emails containing urgent requests that require a transfer of money or indicate a change of current account to which the corresponding payment should be made. Always inform the Compliance Officer of any such incidents.

Proof of ownership of the bank account will be required...

-
- When a new client/supplier is registered
 - When a client/supplier modifies their bank details

3.11. Our respect for intellectual and industrial property

Intellectual and industrial property that is the exclusive property of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA must be used responsibly and for its benefit, exercising the utmost diligence to avoid possible damage, loss, or theft.

JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA members shall respect the intellectual and industrial property of the organisation and that of third parties, not making use of other people's creations for their own benefit or for the organisation's benefit without being certain that the corresponding rights have been duly acquired.

The improper use of trademarks, patents, know-how, logos, audiovisual content, or any other type of creation by the provincial bodies is expressly prohibited and must only be used for the purposes for which they are intended.

The invention or falsification of results, plagiarism, and illegal copying are unacceptable.

Chapter II: Control and supervision

In addition to the provisions of Chapters II and III of this code, JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA members who are considered to be senior officials of the Bizkaia Provincial Council shall comply with the provisions of Provincial Decree 14/2020 of 18 February, which regulates the Supervisory Body in matters of conflicts of interest and incompatibilities.

The Supervisory and Control Body and the Compliance Officer

As a consequence of the implementation of the Compliance Programme, the decision has been made to create a Supervisory and Control Body to supervise its proper implementation. This body will include the Compliance Officer, who will be the body's liaison with the members of the provincial body. The appointments, replacements, and dismissals of the Compliance Officer and the members of the Supervisory and Control Body will be duly and expressly communicated to all the members of

each provincial body.

The duties of the Compliance Officer shall mainly be the following: (i) to answer any specific questions that may arise regarding the day-to-day application of this Code; (ii) in his or her capacity as the physical head of the IIS, to receive and handle and, where appropriate, investigate reports of alleged breaches; (iii) to verify the implementation of the measures adopted regarding Compliance; and (iv) to report and account for his or her work to the Supervisory and Control Body, especially regarding breaches of the programme, as well as the emergence of new risks that should be taken into account.

All JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA members must provide the Compliance Officer and the Supervisory and Control Body with the cooperation, documentation, and information required for the proper performance of their duties (particularly when carrying out random checks and/or investigating possible breaches).

All members acknowledge that, in the event that they become aware of conduct contrary to this Code, to the specific protocols/procedures/instructions and to the law that applies, primarily, in terms of possible crimes and serious and very serious administrative offences, they must report them through the channels provided via the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA Internal Information System.

These communications may be anonymous or identified, and in any case there will be full guarantees regarding the protection of the confidentiality of the information provided and the identity of the reporting party, who shall also be legally protected against any possible reprisals due to this reporting. The details of the scope, requirements, rights, guarantees, and operation of the IIS are described in the PROCEDURE FOR THE MANAGEMENT OF COMMUNICATIONS AND INFORMATION WITHIN THE FRAMEWORK OF THE INTERNAL INFORMATION SYSTEM (IIS) and RESOLUTION OF QUERIES AND QUESTIONS REGARDING COMPLIANCE approved by the GOVERNING BODY OF THE JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA.

Access to the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA IIS is available to anyone on the website created for this purpose at <https://berrieman.bizkaia.eus/es/web/BOS> where all the necessary information on the scope, functioning, channels, and guarantees of the System is available.

The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA will guarantee the utmost confidentiality for all communication data (facts, reporting party, the affected person, etc.), as well as the processing of data in accordance with the current legislation on intellectual property and personal data protection. The rights of persons making communications in good faith will be protected, in particular by guaranteeing that there will be no reprisals.

Remember that...

Communication and transparency almost always avoid potential future problems. If you are in doubt as to whether a particular act is contrary to this Code, please consult the Compliance Officer.

Chapter III: Compliance with and dissemination of our Code

Validity

Since its approval, this Code has become part of the provincial body's regulations, remaining in force until the approval of its cancellation, revocation, or updating.

Responsibilities

It is the responsibility of all the organisation's members to be aware of and comply with the provisions of the Code, as well as to report any breaches

All members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA are obligated:

- To be aware of and comply with the provisions of our Code, as well as with the policies and legislation in force applicable to the performance of their duties.
- To act in an exemplary manner in relation to compliance with our Code and legislation in general, especially those who are members of the governing bodies and senior management of the provincial bodies.
- To report any knowledge or suspicion of any possible breach of the provisions of our Code or of the legislation in force through the channels provided in the Internal Information System.

This is one of the main sources of information for finding out about the risks affecting the Provincial Council and the provincial bodies and reacting in accordance with the provisions of our Code and internal regulations.

- Raise any questions about how to act in a situation that may involve a risk of a breach or about the content of our Code, policies, and/or regulations with the Compliance Officer.

Internal Information System

- If you become aware of or suspect that an act contrary to the provisions of our Code or applicable law may have been committed, you must immediately report it through the IIS.
- The reporting of breaches can be done anonymously, is always treated confidentially, and must be done in good faith and on the basis of prima facie evidence.
- The JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA assures anyone who makes a report that they will not be subject to reprisals of any kind, provided it is made in good faith. In particular, no action will be taken, either during the investigation or after its completion, which would adversely affect the reporting party's career or lead to the termination of the employment or employment relationship. The protection may remain in place even after the completion of the investigation process.

The Compliance Officer may be contacted at any time with any questions or queries regarding the Code.

What should I do when I receive a communication?

You should inform the person responsible for the Internal Information System who will advise you of the steps to be taken. You must not manipulate, download, print, or modify anything; you must keep any information you may have obtained protected and safeguarded and you must not share it with anyone. Remember that failing to maintain confidentiality and violating your duty of secrecy in this case is a punishable offence.

Disciplinary system

Failure to comply with the provisions of the Code will be subject to sanctions and to the consequences to be decided upon.

The body will react immediately to any breach of the provisions of this Code, in accordance with the terms established in current legislation, taking the appropriate legal and disciplinary measures, depending on the nature and seriousness of the breach, and in accordance with the terms, procedure, and other conditions established in the Collective Bargaining Agreement or any other applicable legal regulations.

Publication and dissemination of the Code

You can view the content of the Code at any time

Our Code is available to all members of the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA, as well as to any other person via the corresponding employee portal. It will be reviewed and updated as necessary in line with internal circumstances or regulatory changes, and all those subject to compliance will be informed.

Statement of compliance

As compliance with ethical standards and standards of conduct is a strategic objective for the JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO SYMPHONY ORCHESTRA, all its members are expected to be aware of and respect the content of this Code. Likewise, suppliers, clients, and other third parties with which the provincial bodies have dealings are also expected to conduct themselves in accordance with the Code.

-----APPROVED BY THE BOARD OF TRUSTEES ON 19/12/2023-----