

GIFT PROTOCOL

CHANGE CONTROL

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V. 2.0	1.2,6 and 9	Integration into Corporate Compliance Program	28/06/2023

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CONTENT

1. INTRODUCTION.....	2
1.1 Objective Scope of Application	2
1.2 Subjective Scope of Application.....	2
2. GENERAL RULE: PROHIBITION ON ACCEPTING AND/OR GIVING GIFTS. EXCEPTIONS	3
3. RESTRICTIVE INTERPRETATION OF THE PROTOCOL	4
4. GIFTS AND PRESENTS AT DIPC-SPONSORED EVENTS	4
5. GIFT REGISTRY	4
6. COMMUNICATION AND REPORTING. RESPONSIBILITY IN CASE OF NON- COMPLIANCE.....	5
7. UPDATE AND IMPROVEMENT	5
8. DISCIPLINARY AND SANCTIONING REGIME.....	5
9. INFORMATION RETENTION	6
10. PROTOCOL ENTRY INTO FORCE AND VALIDITY	6

1. INTRODUCTION

1.1 Objective Scope of Application

This Gift Protocol (hereinafter referred to as the “Protocol”) aims to establish the guidelines for actions regarding the giving and/or acceptance of gifts or other forms of remuneration within the DONOSTIA INTERNATIONAL PHYSICS CENTER FOUNDATION – DIPC (hereinafter, “DIPC”).

The purpose is to ensure that all professional and/or commercial decisions made at DIPC are carried out with absolute impartiality and neutrality in the performance of its activities, without any potential conflict of interest, so that such decisions are made solely under strict criteria of excellence and a constant pursuit of quality.

Specifically, this Protocol sets out the course of action to be followed for both giving and accepting gifts of any nature to/from third parties outside DIPC, primarily (but not exclusively) companies, clients, suppliers, public administration, and any other stakeholders that may significantly impact DIPC’s operations and whose actions may affect its ability to successfully carry out its activities.

1.2 Subjective Scope of Application

This Protocol applies to all members of DIPC, regardless of their contractual modality, hierarchical position, or functional role, with particular emphasis on the members of its Board of Trustees, Executives, and Department Heads (hereinafter referred to individually as the "Professional" and collectively as the "Professionals"). It is also applicable to contracting and subcontracting companies that engage with DIPC as beneficiaries or third parties.

These entities and individuals are required to comply with the current rules and protocols at DIPC, especially the Anti-Fraud System, the Corporate Compliance Program, and their related documents, as part of the Recovery, Transformation, and Resilience Plan (hereinafter, the “PRTR”) referred to in Order HFP/1030/2021 of September 29, which establishes the PRTR management system and in compliance with the Penal Code. They must at all times maintain ethical, integral, and transparent behavior.

The Protocol will be made available to all Professionals and authorities and will be communicated to any third party who, as a beneficiary or in another capacity, is involved in the relevant cases. These parties must commit to its compliance.

Additionally, this Protocol applies to individuals who fall under any of the circumstances outlined in Article 23 of the Public Sector Legal Framework Act (Law 40/2015 of October 1):

- a) Having a personal interest in the matter at hand or another matter whose resolution may influence the first; being an administrator of an interested company or entity; or having a pending legal dispute with an interested party.
- b) Having a marital or analogous relationship and kinship up to the fourth degree of consanguinity

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or the second degree of affinity with any of the interested parties, with the administrators of interested entities or companies, as well as with advisors, legal representatives, or agents involved in the procedure. This includes sharing a professional office or being associated with them for advice, representation, or agency.

c) Having a close friendship or evident enmity with any of the individuals mentioned in the previous section.

d) Having acted as an expert or witness in the procedure in question.

e) Having a service relationship with a natural or legal person directly interested in the matter, or having provided them with professional services in the last two years under any circumstances or in any location.

These circumstances will be interpreted in accordance with the provisions of Regulation (EU, Euratom) 2018/1046 of the European Parliament and Council of July 18, 2018, on the financial rules applicable to the general budget of the Union.

This Protocol will be communicated and made available to all Professionals via DIPC's intranet, along with other documents related to the Anti-Fraud System and the Corporate Compliance Program implemented at DIPC. It will be formally notified to all Professionals when required by the nature of their relationship, who must then commit to its compliance.

Additionally, the content of this Protocol applies to individuals linked to the described subjects, particularly, for example, those with a familial connection: kinship up to the second degree, by consanguinity or affinity (ascendants, descendants, siblings, spouses, or individuals united by a similar bond).

Likewise, DIPC commits to ensuring that the guidelines and principles outlined in this Protocol govern all its commercial or professional relationships with other market participants, such as suppliers, collaborators, contractors, or investee companies over which it does not have control.

2. GENERAL RULE: PROHIBITION ON ACCEPTING AND/OR GIVING GIFTS. EXCEPTIONS

As a general rule, to avoid any conflict of interest, incompatibility, or form of corruption, no Professional may accept or give gifts of any kind, nor offer or receive any form of remuneration from third parties unrelated to DIPC with whom DIPC has professional and/or commercial relationships.

However, as an exception to the prohibition on accepting and/or giving gifts or remuneration of any kind, there is the possibility of occasionally receiving and/or accepting gifts of minimal, symbolic, or promotional value, provided they can be considered customary within social norms or acts of courtesy. Additionally, the specific position held by the recipient or giver of the gift should be considered.

Any potential gift, present, or hospitality, regardless of its nature, given and/or received by any Professional must be sent to and/or received at their respective workplaces and never at their personal residences.

3. RESTRICTIVE INTERPRETATION OF THE PROTOCOL

In case of doubt, this Protocol must be interpreted restrictively regarding the giving and/or receiving of gifts, presents, or hospitality. In all cases, the following are strictly prohibited:

- Any cash gifts, gift cards, or checks.
- Any gift unrelated to the professional duties of the Professional and/or the professional activities of the third-party recipient or giver of the gift.
- Any gift that, by its nature, value, or any other circumstance, could compromise the independence, proper performance, and due diligence of the Professional and/or the professional activities of the third-party recipient or giver of the gift.
- Any gift that could lead to the Professional being involved in any conflict of interest, incompatibility, bribery, influence peddling, or any other corrupt activity.

Any gift deemed inappropriate according to this Protocol must be returned by the recipient, with written documentation of the return. Additionally, the return must be reported in writing to the Compliance Committee, which will archive the record.

However, if circumstances prevent the return of such gifts—due to objective barriers, institutional, symbolic, or protocol-related reasons, cultural considerations, etc.—the acceptance and authorization by the Compliance Committee will be recorded, and the gift will be donated to a non-profit organization.

4. GIFTS AND PRESENTS AT DIPC-SPONSORED EVENTS

The Compliance Committee must be informed of any activity or event intended to be sponsored by DIPC, as well as any promotional or courtesy gifts to be distributed at the sponsored event or activity.

Once the Compliance Committee has been informed of the event or activity, it will issue a decision either authorizing or denying the request from the body proposing the promotional activity or sponsorship.

If the Compliance Committee authorizes the distribution of promotional or courtesy gifts, these must be delivered during the event in a public and general manner. Alternatively, the gifts must be sent to the address where the recipient performs their professional duties.

In all cases, the offering, promise, or granting of cash, regardless of the amount, is strictly prohibited.

5. GIFT REGISTRY

All customary practices regarding gifts and presents must be monitored, assessed, and properly recorded by the DIPC Compliance Committee. To this end, a gift registry has been established.

The Compliance Committee will be responsible for maintaining and updating the registry as needed.

The registry must include the following details:

- The recipient of the gift or present.
- The giver of the gift or present.
- The date on which the gift was offered and accepted.
- The destination of the gift.
- The reason for and description of the gift.

6. COMMUNICATION AND REPORTING. RESPONSIBILITY IN CASE OF NON-COMPLIANCE

Any questions regarding the application of this Protocol should be directed to the immediate supervisor and/or the Compliance Committee. It is guaranteed that whistleblowers acting in good faith will not face any form of retaliation, with their confidentiality assured if desired.

Additionally, the Whistleblower Channel should be used if there is a well-founded suspicion of non-compliance with this Protocol, the Code of Ethics, or any other procedures established at DIPC.

In the event of suspected activities that contravene this Policy, as stipulated in the HFP Order, any procedure involving such activities shall be immediately suspended. This circumstance must be reported as soon as possible to the relevant authorities and the bodies involved in the operations. Furthermore, all projects, sub-projects, or action lines that may have been exposed to the same risks must be reviewed. If applicable, the facts should be reported to the competent Public Authorities. An internal investigation will be initiated to determine responsibility or to commence a disciplinary proceeding.

Likewise, the matter must be reported, where appropriate, to the Public Prosecutor's Office.

7. UPDATE AND IMPROVEMENT

The Protocol will be reviewed annually by the Compliance Committee and, in any case, whenever a regulatory change necessitates its update or modification.

The Protocol will be published through DIPC's standard communication channels to ensure its full understanding by Professionals, as well as business partners and stakeholders.

8. DISCIPLINARY AND SANCTIONING REGIME

Failure to comply with the provisions of this Protocol, or with any complementary or supplementary documents, may result in appropriate disciplinary sanctions in accordance with statutory regulations, the Collective Bargaining Agreement, labor legislation, and other civil and commercial obligations undertaken by the Professionals.

In cases where violations constitute a criminal offense, DIPC will report such conduct to the competent authorities.

If non-compliance is detected among clients, suppliers, beneficiaries, or external collaborators, mechanisms will be activated to terminate existing contractual relationships.

9. INFORMATION RETENTION

The Compliance Committee will maintain records of inquiries, potential returns of gifts, and/or sanctions imposed on DIPC Professionals under this Protocol.

This information will be retained for ten (10) years while preserving its confidential nature, where applicable.

10. PROTOCOL ENTRY INTO FORCE AND VALIDITY

The amendment to this Protocol was approved by the DIPC Board of Trustees on June 28, 2023, coming into immediate effect and remaining fully valid unless further modifications are made.