



CODE OF ETHICS AND PROFESSIONAL CONDUCT

January 2019

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1. Introduction

PortAventura

Port Aventura Entertainment, S.A.U. (hereinafter “PortAventura” or the “Company”), began its business in 1995, with the goal of becoming the leading theme park in Spain and one of the first in Europe. Since its inauguration, it has established itself as an important resort and a family leisure, business and residential destination.

The PortAventura resort has a total of 216 hectares, of which 58 hectares are available for future development, and includes:

- Three parks:
 - i. PortAventura Park has six themed areas: Mediterrània, Far West, México, China, Polynesia and SésamoAventura, covering an area of 119 hectares. The theme park has a total of 41 exclusive attractions, 47 restaurants and food outlets, more than 100 daily shows, 34 shops with a wide variety of products and 22 play areas for the whole family.
 - ii. Costa Caribe Aquatic Park, with a surface area of 50,000 m², which recreates the tropical paradise of the Caribbean, with 9,000 m² of swimming pools and 5,000 m² of green spaces, 17 water attractions and slides, 7 restaurants and food outlets and a solarium.
 - iii. Ferrari Land, the third park, extends over 70,000 m² and offers 16 attractions for the whole family, including the highest and fastest roller coaster in Europe.
- Six themed four- and five-star hotels – Hotel PortAventura, Hotel El Paso, Hotel Caribe, Hotel Gold River, Hotel Colorado Creek and Hotel Mansión de Lucy – with more than 2,100 rooms and 31 restaurants.
- PortAventura Convention Centre, a convention centre with more than 14,000 m² of space and a capacity of up to 4,000 people. It has multifunctional spaces offering services and options adapted to the needs of companies every day of the year.

Scope of application

All employees, executives and directors of the companies Port Aventura Entertainment S.A.U., Port Aventura Viajes, S.A.U. and Hotel Caribe Resort, S.L., members of the Port Aventura Group, regardless of the contractual relationship on which their employment or business relationship is based and the position they hold, are obliged to be familiar with and comply with the rules set forth in this Code of Ethics, given that our conduct influences the perception that our stakeholders have of our organisation.

This Code of Ethics has been approved by the Company's Compliance Committee, the Steering Committee and the Board of Directors.

Purpose of the Code

The purpose of this Code of Ethics and Professional Conduct (hereinafter the "Code" or "Code of Ethics") is to establish the basic principles and rules that are the basis for the decisions, professional conduct and actions of all employees, executives and suppliers of PortAventura that comply with the regulatory framework of Spain and are in line with the highest standards of ethics and responsibility, with the goal of promoting relationships that are mutually beneficial for our Company and for the various stakeholders with whom we interact.

The PortAventura Code of Ethics establishes, consistently with the substance of our values, the common principles of action that must govern our conduct and decisions and that serve as the basis for the development of PortAventura's policies, procedures and internal operating regulations which are the core of the Company's internal regulatory system.

Although the Code aims to regulate the conduct of our organisation, given the impossibility of predicting all possible scenarios and situations, it establishes good faith, integrity and common sense as general principles of conduct.

Mission and vision

To be the best international leisure, family, business and residential resort destination, a leader in Europe that offers to families and young people unforgettable experiences in an exceptional and exclusive natural environment, featuring adventure, excitement and imagination, with a unique and socially responsible vision.

Our values

Passion for the customer, family fun, quality, excellence, safety, teamwork and cohesion, dedication, social commitment and respect for the environment are the values that guide our conduct and our relationship with our stakeholders: customers, employees, contractors, suppliers, society and the environment.

These values shape our management model and frame of reference for the daily operation and continuous improvement of our organisation to maintain and protect our integrity and reputation.

We also focus on our relationship with our stakeholders:

- Generating value and profitability for shareholders through responsible and sustainable management.
- Prioritising quality customer service through innovation to meet the expectations and needs of our customers and visitors in a safe and healthy entertainment environment.
- Investing in our employees, offering them a good place to work and promoting equality and diversity.
- Minimising the environmental impact of our business and reducing the consumption of natural resources.
- Promoting responsible management of all companies in the supply chain.

- Strengthening and improving the quality of life in society, through responsible conduct and close collaboration with social organisations.

Hospitality, friendliness, fun, entertainment, spectacle, safety, care for the environment, trust, respect and innovation are attributes that define, identify and differentiate us from other parks and leisure destinations and that have been part of our essence since our start in 1995.

2. General principles of conduct

Regulatory compliance

Adherence to current law is an essential requirement for PortAventura, and we strive to go beyond what is required by law. To this end, PortAventura has developed various internal rules and regulations (some of which are mentioned in this Code of Ethics) with the aim of promoting compliance with laws and regulations, the content of which we must be familiar with and respect.

Bearing in mind the legal liability that PortAventura and/or its employees, executives and directors may incur as a result of non-compliance with the laws, regulations and rules in force, the Company requires that they act ethically, professionally and in accordance with law, the guidelines of PortAventura's Compliance Committee and the mandatory and voluntary codes of conduct that affect the Company's business.

Integrity

Our desire is for the conduct of our professionals to be impeccable. Aligning ourselves with our values will enable us to achieve this aspiration. Our stakeholders will be able to trust PortAventura only if the integrity of each and every one of the professionals in our organisation is beyond reproach.

Acting with integrity, which means doing the right thing at all times, reflects positively on the Company's values and reputation. The Code of Ethics aims to ensure compliance with the law and our values, which must guide our business activity, and we must refrain any criminal actions for the presumed direct or indirect benefit of the Company.

Human rights

We fully subscribe to the United Nations Universal Declaration of Human Rights of 1948 and the Principles of the United Nations Global Compact by complying with and promoting and providing our professionals with equal opportunity, fair and impartial treatment without discrimination of any kind, as well as the safety and well-being of individuals on the premises.

Safeguarding, protection and confidentiality of data

All PortAventura professionals are obliged to protect the confidentiality of the information entrusted to us, whether it concerns the Company, customers, shareholders, employees or suppliers, and must respect the personal and family privacy of all the people who make up the organisation, as well as that of our stakeholders: customers, suppliers and contractors.

In this regard, information about individuals must not be used for purposes other than those strictly related to PortAventura's business. This duty of confidentiality will continue indefinitely, even when the employment relationship with PortAventura has ended.

We provide our stakeholders with relevant information about how we use and store their personal data, and we also inform them about how to access, rectify, cancel and oppose them (ARCO Rights). We maintain personal data with appropriate security measures. If at any time this security is compromised, we take action quickly and responsibly.

In this regard, we must adhere to the internal rules on processing and confidentiality of personal data in accordance with European Regulation 2016/679, the General Data Protection Regulation, and Spanish Organic Law 3/2018 of 5 December on the Protection of Personal Data and guarantee of digital rights, as well as any other Spanish laws that may be applicable.

3. Models of conduct towards individuals

It is the responsibility of PortAventura's professionals, with our work, professionalism, enthusiasm and effort, to offer the best possible experience to our customers. To make this a reality, PortAventura is committed to providing the best conditions for the professional development of all employees who form part of the organisation.

Human rights

In line with PortAventura's values, we ensure compliance with recognised human rights regulations and principles by promoting and conveying the following principles to our professionals:

Honest treatment and respect for people. Personal relationships are inherent to our daily activity. Treating others as we would like to be treated should be routine. In this regard, fair, polite and respectful treatment, courtesy, politeness and respect for our colleagues and other stakeholders must be the way PortAventura professionals interact with each other and others, whether they are customers, suppliers, contractors, governmental agencies or social organisations.

Furthermore, we reject any manifestation of physical, verbal or psychological harassment or abuse of authority, in line with the provisions of our protocol against harassment in the workplace and we are committed to maintaining a working environment that free of harassment, intimidation and offensive and improper conduct that offends the dignity of individuals.

Diversity and non-discrimination. In the multicultural environment of PortAventura, where a large number of nationalities coexist, the integration of cultures has always been a challenge for human resources management. Likewise, commitment to employment integration of individuals with disabilities and those at risk of social exclusion, above and beyond legal requirements, has been a constant throughout PortAventura's history. In this respect, management based on PortAventura's values has been a key element in aligning the entire organisation with the Company's strategy and objectives.

We must treat everyone fairly and respectfully, regardless of gender, religion, political opinion, age, sexual orientation, status, nationality, origin or disability, without discrimination for any reason. We also value diversity as one of the factors that enriches our organisation and we are convinced that it adds value to the service we offer our clients that sets us apart.

Integration of cultures and individuals with disabilities into the workplace. All PortAventura professionals are part of the same team, regardless of our skills and abilities and also of our origin and culture. To this end, we must ensure that differences are valued and that all professionals can achieve their full potential, based on recognition of their merit and professional actions.

Equal opportunity. All individuals with whom we interact deserve to be treated equally under the same circumstances.

Health and safety

The health of PortAventura's professionals is one of the Company's priorities, which is why we offer our employees a safe working environment. To this end, we have put monitoring and control measures in place, accompanied by preventive actions to promote a safe environment and well-being in each and every job.

PortAventura's professionals must comply with the occupational risk prevention plan and must not engage in conduct or act in a way that could endanger their health or that of other Company professionals.

The consumption of alcoholic beverages and/or any other substances prohibited by law is forbidden during working hours, as is going to the workplace under the influence of such substances.

Appropriate working environment

At PortAventura we are committed to creating a framework of trust in which employees can grow and develop professionally. The following are the pillars on which trust is built between PortAventura and its professionals:

Work-life balance and flexibility. We must facilitate and promote a balance between the demands of family life and work for all the professionals that make up PortAventura.

Professional development. We promote the personal and professional development of our employees and encourage their involvement in improving their own skills and expertise. We base our policies and actions relating to the selection, recruitment, training and internal promotion of employees on clear criteria of capability, competence and professional merit.

Employees will be informed of the policies for the evaluation of their work and will actively participate within the framework of the management processes that have been developed to improve their work, initiative and dedication.

4. Models of conduct towards customers

In accordance with our vision, we offer unique and varied experiences in a natural, exceptional and exclusive environment in a unique and socially responsible way.

Safety at the facilities and in the restaurants and food outlets

PortAventura looks after the safety, health and well-being of visitors and guests, with one of its top priorities being the safety of the facilities, restaurants and food outlets. We all share the primary responsibility to ensure that guests are safe and protected, which should never be ignored or sacrificed. To achieve this, measures have been implemented, protocols have been put in place in the event of incidents and emergencies, and monitoring and control systems are in place to improve and guarantee safety in the parks, hotels, convention centre, resort activities and restaurants and food outlets. This commitment not only safeguards customers, but also provides a safe workplace for all PortAventura employees.

Customer focus

PortAventura has become an international tourist destination. This has been possible because of its focus on satisfying the needs and expectations of its customers. To this end, all PortAventura professionals must strive to offer an unforgettable experience and excellent service to our customers while ensuring their safety.

Service quality guarantee

Fun, spectacle, innovation, care for the environment, the setting and theming of our attractions and hotels, together with hospitality, kindness and friendliness in the treatment and commitment to offer the best experience for our customers and visitors, mean that the quality of the experience and service is the key to our customers' high level of trust and satisfaction.

Clear and transparent information

The quality of our services is a necessary but not sufficient condition for our success if it is not accompanied by the trust that our customers place in our Company. Transparency and accuracy of information is essential in our relationships with our customers in order to build solid relationships that guarantee long-term trust, especially in relation to the price and terms and conditions of our products and services. Thus, we must avoid any conduct that could involve deception or failure to provide relevant information, such as the existence of risks associated with them.

To this end, we comply with law and the various codes of self-monitoring of advertising, thus committing ourselves to ensure that advertising and commercial information is free of false, ambiguous or inaccurate data that could lead to error or deception, especially for children, for whom PortAventura takes special care.

Proper use of payment methods

In all financial transactions we are obliged to ensure proper custody and appropriate use of all of our customers' means of payment – credit cards, debit cards or travellers' cheques.

5. Models of conduct towards other stakeholders

Relationship with the market

Respect for competition. At PortAventura, we believe that free competition in the market promotes and encourages the search for the best solutions for customers. For this reason, we must not accept dubious conduct that may alter the regular conduct of the market. In accordance with our leadership role, we must recognise the successes of our competitors when they occur, as a way of contributing to the desired continuous improvement of our own organisation. Likewise, we must guarantee, within the framework of free competition, the contracting of suppliers, without prejudice to economic and technical conditions.

Transparency of information. We provide truthful, complete and clear information that we register with the relevant public bodies, as well as any other communication published for our stakeholders. We keep accurate and reliable financial and accounting records.

We collaborate with and facilitate the work of audit (internal or external), inspection or other internal control units, as well the work of the competent authorities.

Anti-fraud. PortAventura assumes and expresses its firm commitment to contribute to the support of public expenditure by adhering to good tax and social security practices. It expressly rejects any form of fraud against the different Public Treasuries and Social Security agencies, including fraud involving public aid, funds and subsidies.

Therefore, all PortAventura professionals must respect and comply with their accounting, tax and social security obligations and adhere to existing internal procedures.

Money laundering. PortAventura professionals must pay special attention to payments and collections in cash that are unusual given the nature of the transaction and those made by means of bearer cheques or in currencies other than was previously agreed. They must report through proper channels and procedures any transactions that they suspect are irregular, and in all cases in compliance with law.

Payments in which the payer or beneficiary is a third party not indicated in the corresponding contracts will also be reported, as well as payments made from accounts that are not the usual accounts in dealings with a specific entity, company or person.

Relations with suppliers and governmental agencies

Interactions with third parties must be transparent and honest. Therefore, PortAventura employees must provide reliable information about products, services and prices to facilitate the selection of purchases based on real and objective characteristics.

Relations with suppliers must be based on mutual benefit and trust, and therefore they must be selected in a fair manner, according to objective business criteria and avoiding favourable treatment that distorts free competition.

Anticorruption. PortAventura is a member of the United Nations Global Compact, which includes a principle against corruption, extortion, influence peddling and bribery of both public officials and in the private sector.

No PortAventura professional shall promise, offer or give any benefit or advantage of any kind whatsoever to persons, directly or indirectly, in order to influence decisions of any kind or obtain

undue advantages for the Company. Likewise, it is forbidden to obtain or accept unjustified advantages or benefits that would be of benefit to PortAventura, to oneself or to a third party.

We must guide our conduct according to the principles of clarity and transparency, so that none of our actions can be interpreted as misleading our customers, suppliers or other stakeholders. Likewise, we must inform our managers in advance in all negotiation and contracting processes on behalf of PortAventura. We must not make any kind of offer to authorities, bodies, governmental agencies or other institutions and we must also reject and report internally possible offers of any type of remuneration from our suppliers and contractors that may cause harm to PortAventura or third parties.

Acceptance of offers and gifts. The acceptance or offer of gifts, attendance at congresses or events, or other types of exchanges must not influence decision-making, must have merely a symbolic financial value and must be of a promotional or courtesy nature. The purpose must be disinterested and must be intended to obtain any particular conduct or favourable treatment. Likewise, we may not offer gifts to third parties other than gifts of an institutional nature that are expressly authorised and comply with our Gift Policy.

Donations. Donations made to PortAventura will be accepted only if they are made directly to the PortAventura Foundation. Neither the Company nor its employees shall make donations to companies related to it by reason of their business, except to non-profit entities independent of them and by express decision of the General Management. Donations to political parties, candidates, trade unions and their foundations or affiliated, dependent or related entities are expressly prohibited.

Conflict of interest. We have put controls in place to ensure that no person with a significant financial interest in a current or potential supplier is directly or indirectly involved in a procurement process or in a decision associated with that supplier.

Co-operation with public authorities in the event of a complaint. In the event of a complaint or intervention by the public authorities, we must cooperate with them, provide the legally required information and maintain an attitude of collaboration and support for the competent authorities.

6. Models of conduct with respect to the Company and its assets

For PortAventura, commitment to ethics means its integration at all levels of the organisation, starting, of course, with the governance of the organisation. Our responsible management emanates directly from the Board of Directors and involves the entire Steering Committee and all PortAventura professionals.

Prudent management of our business

In the strategic focus of our business, we take into account economic development based on the creation of shared value, a responsible social attitude and respect for and protection of the environment. To this end, we seek to generate value and profitability for our shareholders through responsible and sustainable management. We prioritise service quality, safety and innovation to meet our customers' expectations. We invest in our employees by offering them a good place to work and long-term development opportunities. We minimise our impact on the environment. We promote responsible management throughout the supply and purchasing chain and are a good neighbour, through our collaboration with many social organisations.

Solvency and sustainability of our business

Our business is closely linked to the community. Generating long-term value means having an environmentally respectful attitude and conduct and establishing mutually beneficial relationships with the community. To this end, we adhere to and subscribe to standards of action, management systems and good practices promoted by internationally recognised professional and expert bodies that facilitate the integration of responsibility and sustainability into our strategy.

Transparency in stakeholder relations

Dialogue and transparency are the cornerstones of our relationship with our stakeholders. PortAventura provides them with multiple channels of dialogue through which we communicate and they express their needs, concerns and expectations. Only in this way is it possible for PortAventura's corporate values to be perceived and shared.

Protection and proper use of PortAventura's assets

All PortAventura professionals must make good use of the resources and information available for our work and use them appropriately and efficiently. Appropriate use of tangible and intangible assets is a sign of respect and commitment to the rest of PortAventura's professionals, to the Company itself and to customers and other stakeholders. Misappropriation and inappropriate use of these assets will be criminally prosecuted.

Conflict of interest. No professional shall seek to further any interests other than those of PortAventura and its stakeholders. Under no circumstances may PortAventura professionals personally benefit from opportunities arising through the use of PortAventura assets or information or use them to benefit third parties. In the professional sphere, the interests of our clients and of PortAventura must prevail over personal interests. In situations of conflict of interest, we must act in good faith and with integrity and common sense.

Confidentiality of information. All PortAventura professionals have access only to the information, in both physical and electronic format, and tools that are necessary for the performance of our duties, and must make good use of the information available for their work (customer lists, files, reports, and physical, computer and electronic assets), maintain the utmost professional secrecy and keep confidential all the information they handle in the course of their professional work.

Under no circumstances shall confidential information be disclosed or misused. We undertake not to disclose business information such as new projects and attractions developed or potentially to be developed, as well as any other strategic or confidential (non-public) information about PortAventura to third parties, unless we have prior authorisation to do so, to demand confidentiality from contractors and suppliers regarding the information they receive and to access only the information necessary to perform our work.

In addition, we must undertake not to use any type of non-public hard-copy or electronic information belonging to another company or obtained as a result of previous employment for the benefit of PortAventura or third parties.

Industrial and intellectual property. We must ensure the proper use and protection of intellectual and industrial property rights on courses, projects, programmes, computer systems and other works developed or created by PortAventura, as well as respect and not infringe the rights of third parties. In this regard, no type of material may be used without prior proof that PortAventura has acquired the corresponding rights or licences.

Our brand, as well as its possible applications derived from the brand identity, must be used strictly for professional purposes and related to PortAventura's economic activity.

Consequently, the name, trademarks, logos or other corporate symbols may not be used for personal motives or interests and must be applied in accordance with the corresponding image and style regulations.

The intellectual property of any programme or process, computerised or otherwise, developed with PortAventura resources, goods or assets created in the Company's offices throughout a professional's career, belongs exclusively to PortAventura, even after the professional's relationship with the Company has ceased.

Computer damage. With regard to computer programmes, the installation of programmes or applications whose use is illegal or may damage PortAventura's systems or image is prohibited. Likewise, all professionals must respect the rules of use that PortAventura provides to them regarding the use of e-mail and Internet access, as well as the different computer facilities, and must not use them for illegal purposes or for any other purpose that may damage the image or interests of PortAventura or its stakeholders.

Radio and television broadcasting services. It is expressly forbidden to alter or duplicate for profit the identification number of telecommunications equipment in PortAventura facilities or to use equipment or programmes that allow unauthorised access to limited access services or telecommunications equipment.

Implications for PortAventura's reputation

All PortAventura professionals must always consider the scope and reach of their actions, both professional and personal, in order not to damage the image and reputation of our Company. In this regard, when our personal activities may have a public impact, we must avoid involving or using the name or image of PortAventura, and when engaging in our professional activity we must set aside any political, ideological or religious position.

Internal control and risk management

PortAventura establishes appropriate controls to regularly assess and manage risks to the Company's business, professionals and reputation.

PortAventura reserves the right to perform controls and audits, in accordance with current law, to ensure this Code is being applied, as well as to prevent activities that may affect legal compliance, integrity, trust and availability of information.

Similarly, PortAventura undertakes to collaborate with supervisory or inspection bodies or entities and take all actions that may be requested of it to facilitate administrative oversight.

7. Models of conduct towards society and the environment

PortAventura's activity is linked to the community. Respect for the social setting and the immediate environment is a commitment that forms part of the organisation's mission and sustainability strategy.

PortAventura has therefore adopted and integrated into the Company's culture the main worldwide standards of business and industry conduct set out in the Global Compact Principles:

- *Global Compact Principles*. A United Nations initiative created in 2001 for responsible corporate conduct. It includes 10 principles in four blocks: employee relations, human rights, environment and anti-corruption policies.
- *World Tourism Organisation Code of Ethics for Tourism*. A set of principles designed to guide the development of tourism so that the sector can maximise its socio-economic benefits while minimising any negative impact it may have.
- *United Nations Sustainable Development Goals*, to take measures to end poverty, protect the planet and ensure that all people enjoy peace and prosperity.

We must incorporate corporate responsibility and respect for the environment into PortAventura's strategy, direction and management. For this to become a reality, each of PortAventura's professionals, regardless of his or her skills in the organisation, must act ethically and in line with corporate values. Sharing our values with our stakeholders should always oblige us to have an attitude and conduct in line with ethics, responsibility and sustainability.

Involvement in society

We are an organisation that is close to our community and, in this respect, we must pay special attention to our community's social needs. In order to disseminate these needs internally and provide an appropriate response, we collaborate through the PortAventura Foundation, PortAventura's main instrument for channelling social action, with many social organisations that promote the welfare of individuals, especially children and adolescents, mainly in the province of Tarragona.

We are also committed to improving the environment by implementing systems, standards and initiatives to reduce energy impact, consumption of natural resources, waste and emissions.

Respect for the environment

We are aware that our business is related to the environment and that our commitment to sustainability must include the integration of environmental protection into our strategy and conduct. In this regard, our actions must not damage or violate the environment and we are obliged to report internally, through our organisation's channels, any breach of the Code of Ethics and PortAventura's rules in this area, of which we are aware or have well-founded suspicions. We must comply with environmental regulations and adhere to our environmental policy and ISO 14001 and EMAS regulations.

8. Acceptance of and compliance with the Code

Acceptance of the Code

Each and every one of PortAventura's professionals, in our functions and responsibilities, must be familiar with, accept and undertake to comply with this Code of Ethics, understanding it as a necessary guide for action and to make our decisions in accordance with the principles and policies contained therein.

It is the obligation of PortAventura's management team not only to be familiar with the Code of Ethics, but also to live it by daily example and disseminate it. It is the management team's responsibility to lead by engaging in the actions and attitudes set out in the Code of Ethics on a daily basis.

Although the Code offers guidelines for our daily work, it cannot cover all possible cases and situations. The conduct of all PortAventura professionals must be based on the principles of good faith, integrity and common sense, in order to determine the appropriate course of action for each situation.

Guarantee of compliance with the Code

We are obliged to report through the internal channels of our organisation any breach of the Code of Ethics and PortAventura's rules in this area of which we learn of or have well-founded suspicions. We are therefore obliged to cooperate with any internal or external investigation or audit carried out by PortAventura.

In the event that any PortAventura employee is unsure about proper application of the Code based on his/her interpretation of it and his/her own ethical principles, he/she must inform his/her superior to address possible problems and/or conflicts.

To this end, this Code provides for a control mechanism consisting of a corporate whistleblowing channel through which PortAventura employees must confidentially report any situation that violates the principles of the Code of Ethics and report any conduct that could constitute a crime, is considered to be unethical, or could represent a serious breach of regulations. These must be managed according to the Compliance Channel regulations.

To this end, PortAventura will ensure that there is no retaliation for such reports and against the whistle-blower who in good faith reported any of the aforementioned breaches, as well as the confidentiality of the whistle-blower vis-à-vis third parties and mainly vis-à-vis the person involved in the report and his/her superiors.

Failure to comply with the provisions of this Code of Ethics will result in the imposition of the sanctions or penalties that may be legally applicable, and PortAventura may also take the measures it deems appropriate depending on the seriousness and consequences of such non-compliance.

Lack of familiarity with this Code of Ethics will not exempt employees from the pertinent measures that may be imposed in the event of non-compliance with the same. Individuals who provide information in good faith related to non-compliance with this Code of Ethics will not be subject to sanction or retaliation. For these reasons, PortAventura undertakes to disseminate and disclose it as widely as possible to ensure that we are fully aware of it.

Reference to the main mandatory regulations, codes and accessions

International regulations, codes and accessions:

- United Nations Declaration of Human Rights.
- United Nations Global Compact.
- ISO 22000, 9000 and 14001 standards.

Regulations, codes and accessions applicable in Spain:

- Criminal Code.
- Workers' Statute.
- Organic Law on Data Protection and European Regulation 2016/679.
- General Law for the Defence of Consumers and Users.
- Environmental regulations.
- Tax regulations.
- Occupational health and safety regulations.

PortAventura internal regulations:

- Criminal Risk Prevention Manual.
- Gift Policy.
- Employee Handbook.
- Collective Bargaining Agreement.
- Purchasing Policy.
- Environmental Policy.
- PortAventura Operating Procedures and Regulations.

Record of Modifications

Document	Code of Conduct and Professional Ethics	
Version	Date	Implementation
v. 1	February 2014	Initial version
v. 2	January 2019	Complete revision of the document in accordance with new applicable regulations