

**CODE
OF
ETHICS**

JOSE MIGUEL POVEDA, S.A.



“Everything we do at Jomipsa must be marked by our purposes and values. These are translated into honest behaviour and actions, in accordance with the law in force and Jomipsa’s rules. We do not accept improper or incorrect conduct and we always put the interests of our customers, employees and suppliers before our own interests.

Our Code of Ethics is the tool that we make available to all agents collaborating in the economic and industrial activity, to be able to understand in particular the guidelines to follow and adapt individual behaviours to the values set out by Jomipsa in this document. Thinking at all times of good practice and acting as a fully connected team.

Code of Ethics is our roadmap to define any relationship with the different collaborators, stakeholders and suppliers, to whom we provide services and with society in general with whom we want to help build a better world with our corporate values”.

David Pascual de Bonanza
Managing Director

INDEX

1. Introduction	4
Obligations involved	4
2. Our ethical principles and values	6
3. Conduct with colleagues	6
Human rights and civil liberties	7
Abolition of child labour	7
Diversity, inclusion and equal opportunities	7
Objectivity in selection, recruitment and promotion	8
Management and leadership models	8
Respect for people	8
Health and safety at work	8
4. Conduct with the company	9
Document management and preservation	9
Confidentiality and protection of personal data	9
Relations with governments, authorities, institutions and public employees	10
Use of Jomipsa's resources	10
Use of computer tools and e-mail	10
Data quality and use	11
Intellectual and industrial property	11
Expenditure	11
Financial risks	11
Relations with partners	12
Relations with suppliers	12
Dealing with conflicts of interest	12
Product typology and development of new business opportunities	13
Acceptance or giving of gifts or personal benefits	13
Fair competition and antitrust	14
Media relations	14
Presence in social networks	14
5. Clients	15
Quality of services	15
Confidentiality	15
Customer relations	15
6. Conduct with society	15
Prevention of money laundering and the financing of terrorist activities	16
Rules on penalties and embargoes	16
Anti-corruption policy	16
Fraud	17
Commitment to respect human rights	17
Commitment to sustainability	17
Tax obligations and contributions to public social protection systems	18
Donations and projects with social content	18
Commitment to political neutrality	18
7. Code implementation	19
Responsibility of employees	19
The Compliance Function	19
The Whistleblowing Channel	19

1. INTRODUCTION

The purpose of this code is to establish the general guidelines that should govern the conduct of Jomipsa employees in the performance of their duties, professional and commercial relations in accordance with the company's values, which include: being consistent between what is said and done, acting with honesty and respect, knowing and respecting the limits following the laws and regulations in force in each country, as well as the cultural and ethical principles in each case.

Through this Code, Jomipsa highlights its commitment to good governance, transparency, social and corporate responsibility.

Obligations involved

Before making an important decision, the following questions should be asked.

Are any laws or regulations being violated?

NO ▶ YES ▶ **STOP**



Does it go against Jomipsa's internal values or regulations?

NO ▶ YES ▶ **STOP**



Can my behaviour be considered inappropriate or unprofessional?

NO ▶ YES ▶ **STOP**



The Code does not cover all situations that may arise at Jomipsa, but it establishes clear guidelines for behaviour. The obligation of any person related to Jomipsa is to apply the principles that inspire the Code and, if at any given time there are doubts about interpretation or procedure, we recommend that you contact the person directly responsible or the HR department.



a. OBLIGATIONS

Know and apply: the rules of conduct set out in the Code, as well as the internal rules that develop and complement it. Take part in periodic mandatory training and awareness-raising activities in this area with the aim of achieving excellence in professional behaviour.

Do not tolerate: during the performance of professional activities, behaviour that deviates from the Code or that violates internal regulations or the corresponding legislation. If any Jomipsa employee observes or is informed of a situation that may be contrary to this Code, without prejudice to informing the person directly responsible, he/she may report it to HR or management.

b. SCOPE OF APPLICATION

This Code applies regardless of geographical location and is binding on all employees, departments and senior management in all activities carried out for and by Jomipsa.

This Code, as well as the internal regulations that govern it, may be extended to other persons or entities related to Jomipsa in a business or professional capacity. Provided that the nature of the professional relationship influences the reputation or generates any type of liability for Jomipsa.

c. VALIDITY

The Code of Ethics shall enter into force on the day following its approval by the Board of Directors.

d. BREACHES OF THE CODE OF CONDUCT

Failure to comply with the provisions defined in the Code leads to the adoption of disciplinary measures in accordance with internal regulations and current labour legislation, in addition to other possible legal responsibilities that may be applicable.

e. REVISION OF THE CODE OF CONDUCT

The Code of Ethics shall be reviewed at least once a year, or in the event of any unusual circumstance that requires it to be modified at some point. Revisions shall always be promoted by the department designated for this purpose.



2. OUR ETHICAL PRINCIPLES AND VALUES

Ethical principles and values constitute a mandatory guide for ethical business conduct. Jomipsa defines the following:

- **Respect for legality:** Jomipsa's business and professional activities must be carried out in strict compliance with the law, taking into account each of the places where they are carried out.
- **Integrity:** Maintaining impeccable behaviour, necessarily aligned with rectitude and honesty, avoiding all forms of corruption and respecting the particular circumstances and needs of all those involved in Jomipsa's business and professional activities. Strict coherence is promoted between corporate practices and the company's own values.
- **Transparency:** Disseminate adequate and accurate information on our management. Accurate and verifiable information. Clear and transparent communication, both internally and externally.
- **Accountability:** Assuming and acting on one's own responsibilities, using all one's particular capacities to meet the objective.
- **Safety:** To provide optimal working conditions in terms of health and safety. We demand a high level of safety in processes, facilities and services, paying special attention to the protection of employees, suppliers, customers and the local environment. This principle is applied throughout the organisation.
- **Respect for Human Rights:** All actions of Jomipsa and its employees shall scrupulously respect the Human Rights and Civil Liberties included in the Universal Declaration of Human Rights.

3. CONDUCT WITH COLLEAGUES

The aforementioned ethical values constitute the reference that must inspire the basic conduct of the entire Jomipsa team, in order to fulfil the obligations of the job in accordance with the principles of loyalty to the company, good faith, integrity, and respect for the law and ethical criteria. All of these principles define a series of conduct that must be observed by all colleagues during their professional performance.

This Code is not intended to cover all possible situations that may arise, establishes minimum guidelines for conduct that must guide each employee in the way they act during the performance of their professional activity. The conduct set out in this Code must be complied with when providing work services at Jomipsa.



Human rights and civil liberties

Jomipsa is committed to respecting human rights, preserving the natural environment and collaborating with the development and well-being of the communities with which it interacts. These actions define its responsibility to society.

Jomipsa is committed to respecting and protecting the human rights and public freedoms recognised in the Universal Declaration of Human Rights, and in the main international agreements in this regard, ensuring that the principles contained in these agreements are present in all its policies. The main objective of this commitment is respect for human dignity.

Likewise, Jomipsa includes in the training plans for its team actions related to human rights and promotes support tools for the dissemination of knowledge of these rights with the aim of guaranteeing their protection.

Consequently, all members of the Jomipsa team must support this commitment, carrying out their professional activities with full respect and guarantee of human rights and public freedoms.

Abolition of child labour

Jomipsa does not accept any type of child labour. It shall not use child labour or incorporate into its business activity any product or service derived from child labour, ensuring compliance with the provisions of the International Labour Organisation (ILO) in relation to child labour.

In addition, as a company, it requires all members of the team and provides The Commission has also established a number of other bodies that strictly comply with this principle.

Diversity, inclusion and equal opportunities

Jomipsa actively promotes diversity throughout the team, facilitating the integration of any person. Contributing to the generation of an inclusive and diverse work environment, where all people are listened to, integrated and respected.

All employees will enjoy equal opportunities for the development of their professional careers. Jomipsa understands that the professional growth of each employee is closely linked to the integral development of the individual. For this reason, the company is committed to maintaining a constant policy of personal and professional training for all, with training and learning plans, fostering a working environment free of any discrimination and any behaviour that involves harassment of a personal nature.





Objectivity in selection, recruitment and promotion

Any selection and promotion process will be based on equal opportunities, always taking into account merit, ability and performance of professional duties. Local policies are implemented to promote inclusion and diversity of people. Management and leadership styles.



Management and leadership models

Jomipsa employees shall be treated fairly and with respect by their superiors, subordinates and colleagues, fostering a comfortable, healthy and safe working environment. The style of leadership shall be inspired by the purposes and values of Jomipsa, so that when it comes to making any decision, it is made with initiative, integrity and responsibility for results.



Respect for people

Sexual harassment, abuse of authority, offence and other forms of aggression and hostility that create a climate of intimidation shall not be used under any circumstances. All team members must respect and demand respect in the workplace. Active or passive discrimination towards other Jomipsa employees or by supplier companies providing services on the grounds of race, age, nationality, religion, sexual orientation, ethnic origin, political or trade union ideology, language, sex, marital status, disability or any other condition shall not be permitted.

If any employee becomes aware of any inappropriate conduct, considered to be a case of discrimination, harassment or bullying, he/she must report it to the appropriate reporting channel. Likewise, if this type of conduct is also observed towards employees of a supplier providing services to Jomipsa, it must be reported.



Health and safety at work

Jomipsa promotes a safe and stable environment for its employees and undertakes to constantly update its occupational risk prevention measures, as well as to scrupulously respect the applicable regulations in this area in all places where it carries out its activities.

All team members must promote, respect and comply with health and safety standards in the work environment. Each person must look after his or her own safety, that of colleagues and third parties, and report any unsafe situation or health risk.

It is also forbidden to work under the influence of alcohol or drugs. In the case of medication that may have an effect on safety at work, a doctor must be consulted. The possession, sale and consumption of illegal or psychotropic substances shall not be permitted in the work area under any circumstances.

4. CONDUCT WITH THE COMPANY

This section defines the professional and personal guidelines for honest and diligent behaviour with Jomipsa. The aim is to ensure compliance with legal regulations and to prevent the employee's personal conduct from being contrary to the internal regulations in force at the time and from affecting the image, development and reputation of Jomipsa.

Document management and preservation

Jomipsa understands that information is one of its main assets, essential for the management of its activities. For this reason, all information owned or safeguarded by Jomipsa, of a non-public nature, is considered to be reserved and confidential. All employees are obliged to maintain the strictest confidentiality regarding any information to which they have access as a result of their professional activity.

Nor shall they make fraudulent use of such information and shall avoid personally benefiting from a profit opportunity of which they become aware in the course of their duties.

Disclosing, disseminating and using reserved and confidential information for private use constitutes a breach of loyalty to Jomipsa, both when it is done without due authorisation and, especially, when it is done for private use.

Confidentiality and protection of personal data

Jomipsa promotes the application of new technologies, being aware of the effects derived from their inappropriate use.

For this reason, special care is taken to ensure the right to privacy, protecting the personal data entrusted to us by customers, suppliers, employees, institutions and the general public. Jomipsa's employees may not disclose personal data obtained from stakeholders so that, in accordance with applicable laws, privacy and the trust placed in the company by these groups is ensured.

Jomipsa and its employees shall observe the rules of personal data protection established by laws and international conventions and to this end shall not collect, process, store, retain, communicate, or use personal data in a manner that contravenes the aforementioned rules and shall represent the legitimate rights of the holders of such data.



Relations with governments, authorities, institutions and public employees

Jomipsa declares total political neutrality and undertakes to comply faithfully and respectfully with all legal obligations to which it is subject in any country in which it operates. Any Jomipsa employee shall strictly comply with the laws of the country or countries in each case, avoiding conduct that violates the law and may damage the reputation of the company before the community, the government of the country or other bodies, and produce adverse consequences for the development of the business and/or image.

No Jomipsa employee shall knowingly collaborate with third parties in the violation of any law, or participate in actions that compromise respect for the principle of legality. Employees must act with honesty and integrity in all their contacts or transactions with authorities and employees of governments and administrations, ensuring that all information and certifications they submit, as well as the statements they make, are truthful, clear and complete. Likewise, Jomipsa employees shall not block requests for information from public officials or the performance of any other duties performed by them in the legitimate exercise of their powers, provided that they are covered by and comply with applicable laws. In particular, they shall comply with administrative and judicial decisions of an enforceable nature that affect Jomipsa, unless their execution is legally suspended.

Code of
Ethics

10

Use of Jomipsa's resources

Jomipsa makes a series of resources available to Jomipsa employees so that they can carry out their professional activities without any problems, and requires that they are used appropriately and efficiently. They must not be used for private purposes, except for a specific moment due to a circumstance that does not affect Jomipsa. The internal regulations for use are applied and measures are taken to prevent loss, theft, damage or waste. In case of doubt or conflict, the appropriate department (HR) should be consulted.

All materials and resources owned by Jomipsa must be returned to the company when requested and when they are not necessary for the development of professional activities.

Conduct with
the company

Use of computer tools and e-mail

Electronic devices, software, applications and communication tools such as email and IT tools are work tools that must be used for the development of work functions.

It is important to emphasise that it is the responsibility of each employee to make proper use of the access credentials to the established systems.

The internal regulations for the use of technology must be applied; comply with the security standards of Jomipsa's networks, devices and applications, and under no circumstances must the employee alter the applied configurations of the tools. Employees must keep up to date and inform the IT department of any suspected attack, manipulation or unusual behaviour of technological resources.

Jomipsa may access, monitor and review all such media to comply with the relevant obligations, as well as the information that is stored or processed through the system.

Data quality and use

The Jomipsa employee is responsible for the data, and must therefore take care with the quality and maintenance of this data, capturing and updating it correctly and truthfully.

They may only be used for work purposes and must always be on Jomipsa's systems, not on personal access and must be shared in a responsible manner.

Intellectual and industrial property

The logo, brand, image and any element of the corporate identity may only be used on behalf of Jomipsa for the development of the professional activity and always following the internal guidelines indicated in the corporate manual.

Jomipsa's intellectual and industrial property must be respected at all times, so projects, programmes, courses, processes... may only be used for the development of professional functions at Jomipsa. Any creation, development, concept, idea or work related to the development of the business is the property of the company.

Intellectual and industrial property protecting the products and services of third parties must also be respected.

Code of
Ethics

11



Expenditure

All Jomipsa employees are responsible for the optimal management of expenses. When using or authorising the use of Jomipsa funds, confirmation must be obtained from the manager or internal person concerned. The employee handling the transaction must ensure that the expenditure relates to a real and lawful activity and is fully documented for proper accounting.

Conduct with
the company

Financial risks

All Jomipsa transactions must be clearly and accurately reflected in the company's records and books. In particular, Jomipsa employees shall refrain from:

- The recording of transactions in off-balance sheet items not recorded in official books.
- Failure to record transactions or misrecording of transactions.
- The recording of non-existent expenses, income, assets or liabilities.
- The entry of entries in the accounting books with an incorrect indication of their purpose.
- The use of false documents.
- The deliberate destruction of accounting documents before the deadline stipulated by law.

Relations with partners

Jomipsa establishes with its common business partners, a collaborative relationship based on trust, transparency of information and sharing of knowledge, experience and skills, to achieve common goals and mutual benefit and to this end employees must commit themselves, who will apply the same principles of ethics, respect, favourable environment and teamwork, as if they were internal employees.

Jomipsa promotes, among its partners, knowledge of this Code of Ethics and Conduct for the purpose of better application of the principles contained therein.

Relations with suppliers

Jomipsa's suppliers will be selected through objective and transparent processes. Employees must apply the criteria of quality, food safety, business development and costs in these processes, avoiding any kind of personal interest with those of the company.

During the selection of suppliers and the monitoring of the services provided, they must conduct themselves with Jomipsa, with employees and with third parties, in a manner that respects the principles of this Code of Ethics and with the documentation available in the supplier registration tool, which establishes the standards of ethical, social, environmental and corruption prevention conduct that suppliers are expected to comply with when providing goods and/or services to Jomipsa.

Suppliers shall conduct their business with integrity, objectivity, transparency and honesty, without engaging in bribery, corruption, extortion or any other illegal or unethical practices.

Jomipsa shall promote, among its suppliers, knowledge of this Code of Ethics in order to apply the principles contained therein.

Dealing with conflicts of interest

Jomipsa recognises and respects the involvement of its employees in financial and business activities other than those they carry out for the company, provided they are legal and do not affect their responsibilities as Jomipsa employees.

Any Jomipsa employee must avoid situations of conflict of interest, arising from personal, family, friendship or any other type of circumstance, which may give rise to a compromise between personal interests and those of the company, and may affect their professional objectivity and their duty to act in the best interests of Jomipsa and its stakeholders.

All employees must always act, in the performance of their responsibilities, with loyalty and in defence of the interests of Jomipsa. Likewise, no employee may perform tasks, work or provide services identical to those provided at Jomipsa for the benefit of companies that carry out activities that may compete directly or indirectly with Jomipsa.

If any employee finds himself in a situation of conflict of interest or that may be perceived as a conflict of interest, he must notify the person responsible for his area, prior to carrying out the transaction or concluding the activity in question, in order to adopt the appropriate decisions in each specific circumstance and thus prevent such impartial action from being compromised.



Product typology and development of new business opportunities

Jomipsa is committed to market and develop new business opportunities only with potentially dual-use products, understood as those products that can be used for civilian or military applications.

As a business ethic, Jomipsa refuses to participate in any consideration or business development that involves working with weaponry and/or services specially designed or modified for military use as an instrument of force, information or protection in armed conflicts.

Acceptance or giving of gifts or personal benefits

No Jomipsa employee, by reason of the position they hold, may accept gifts, hospitality, services or any other kind of favour from any person or entity that may affect their objectivity or influence a commercial, professional or administrative relationship.

Likewise, and without prejudice to the provisions of the section on “Anti-corruption and anti-bribery policies”, no employee may offer, directly or indirectly, gifts, services or any other kind of favour to clients, partners or any other person or entity that has or may have relations with the company, with the aim of unlawfully influencing these relations.

For the purposes of the application of this Code of Ethics, gifts or hospitality that meet the following requirements shall be considered permissible:

- Are permitted by the applicable laws of each country, by the ethical principles of their respective cultures and by internal regulations.
- Are not contrary to the values of ethics and transparency adopted by Jomipsa.
- Do not damage the image of the company.
- Are given or received as a matter of generally accepted business practice or social courtesy, or consist of objects or hospitality of symbolic or economically insignificant value.

Gifts or hospitality offered to or received by employees that do not comply with the requirements of this Code, and are therefore not permitted, should be refused or returned, provided that this does not constitute a serious offence to the person or entity offering the gift or hospitality, in which case senior management should be informed.



Fair competition and antitrust

Jomipsa is committed to compete in the markets in a fair manner, promoting free competition for the benefit of consumers and users, always complying with the legal regulations in force. Jomipsa employees shall not engage in misleading advertising of their business activities and shall avoid any conduct that constitutes or may constitute an abuse or unlawful restriction of competition, such as:

- Negotiating or reaching agreements with competitors on prices, product offerings, production levels, customer allocation, markets or quotas, boycotts of certain customers or suppliers; or any other anti-competitive behaviour.
- Actions that may involve an abuse of a dominant position.
- Insulting the reputation of competitors.

Media relations

The Marketing, HR or Management Department shall be responsible for the relationship with the media. Any Jomipsa employee shall refrain from spreading, by his or her own decision or under the influence of third parties, any information, news or rumours about Jomipsa or third parties in any media. If a media outlet contacts a Jomipsa employee, in connection with a professional action, and it does not correspond to the aforementioned departments, authorisation must be sought from the direct manager or the Marketing Department.

Any employee not belonging to the aforementioned departments must request authorisation before publishing and/or sharing opinions, information, making statements or in any situation where it may be understood that the information disseminated relates directly to Jomipsa.

The information published or shared by Jomipsa, whether related to results or to business areas, initiatives or projects, shall be previously agreed with the Marketing Department and shall always be coordinated with the business areas to which it corresponds in each case.

Statements by Jomipsa employees must be responsible and accurate, based on the guidelines established by the Marketing Department, respecting the confidentiality of company, customer and supplier information.

Presence in social networks

Each member of the Jomipsa team is a brand ambassador. It is increasingly common to share content created by Jomipsa on social networks. It should be noted that any publication or behaviour on social networks that is contrary to the guidelines defined in the Code of Ethics and that damages the image and reputation of the company may result in sanctions or disciplinary measures for the employee in question by Jomipsa.

Internal behavioural recommendations must be applied when an employee publishes information or opinions about Jomipsa on social networks. Under no circumstances may confidential information about customers, suppliers and employees be published, nor opinions that directly relate to Jomipsa. It is not permitted to upload images of the facilities or of events in which third parties appear, if they have not previously authorised the publication.



5. CLIENTS

Jomipsa places the customer at the centre of its professional activity in order to establish long-lasting relationships based on trust and mutual value.

Every Jomipsa employee, when thinking about the customer, must be empathetic, honest and solve the customer's needs.

Quality of services

Jomipsa assumes, leads and promotes the commitment to Total Quality and Food Safety by providing the necessary resources to achieve excellence. To this end, it establishes a series of appropriate measures to ensure that the Quality Policies are practised by all employees in accordance with these principles.

Confidentiality

Jomipsa guarantees that the information it holds, derived from customer relations, is safeguarded and protected by personal data protection legislation. All employees must adhere to this measure, as set out by the company.

Customer relations

Jomipsa employees shall act with integrity towards the company's customers, aiming to achieve the highest standards of quality, excellence in service delivery and the long-term development of relationships based on trust and mutual respect.

6. CONDUCT WITH SOCIETY

Jomipsa's mission is to make the opportunities of this time available to all employees. Its responsibility is to support its own actions in the progress and sustainable development of the societies in which it works, committing itself to people and institutions.



Prevention of money laundering and the financing of terrorist activities

In order to prevent and avoid money laundering operations arising from criminal or illicit activities, Jomipsa employees must pay special attention to those cases in which there are indications of a lack of integrity of the persons or entities with which they do business, in addition to their general duty to comply with the applicable legal provisions.

All employees at Jomipsa must be familiar with and apply the internal regulations for the prevention of money laundering and terrorist financing, so that:

- Identify the customers, accredit and document, if applicable, the origin of the funds and their economic and financial activity.
- Immediately report any suspicious or unusual behaviour or transactions to the line manager or the relevant department (senior management).
- Complete the compulsory training actions in this area.

Rules on penalties and embargoes



At Jomipsa, internal regulations must be applied to comply with the financial sanctions programmes followed by the company, which restrict activity with certain countries, entities and individuals. No employee should carry out any transaction that contravenes the company's internal regulations. If in doubt, consult your line manager, senior management or HR.

Anti-corruption policy

Jomipsa employees may not make or offer, directly or indirectly, any payment in cash, in kind or any other benefit, to any person in the service of any entity, public or private, political party or candidate for public office, with the intention of unlawfully obtaining or maintaining business or other advantages.

Likewise, they shall not make or offer, directly or indirectly, any payment in cash or in kind or any other benefit, to any person, when it is known that all or part of the money or in kind will be offered or given, directly or indirectly, to any entity, public or private, political party or candidate for public office, for any of the purposes mentioned in the two preceding paragraphs.

Jomipsa employees may not make facilitation or expediting payments, consisting of the delivery of money or anything else of value, whatever the amount, in exchange for securing or expediting the course of a procedure or action before any judicial body, public administration or official body.

In addition to the consequences of breaching this Code, as set out in the "Whistleblower Channel" section, and other non-labour consequences, failure to comply with the provisions of this section may cause considerable damage to the reputation and good name of Jomipsa.

Fraud

Jomipsa is committed to promoting a global strategy to fight fraud and protect customers' interests. It also educates employees and promotes customer awareness as a key element in the fight against fraud.

The Whistleblowing Channel is the resource available to employees to report any suspicion of fraudulent activity. If you have any doubts about the risk of fraud, you should consult the fraud management rules.

Commitment to respect human rights

Every Jomipsa employee must respect the rights and dignity of every person. This commitment is based on the United Nations Guiding Principles on Business and Human Rights, as well as other international frameworks such as the Universal Declaration of Human Rights and the core conventions of the International Labour Organisation.

Commitment to sustainability

Jomipsa is committed to developing its activities in the most sustainable way possible, in order to minimise negative environmental impacts and achieve a high level of safety in processes, facilities and services, paying special attention to the protection of employees, suppliers, customers, the environment and the planet. Jomipsa's Environmental Policy and the Green Protocol stem from this commitment.

Some of the basic principles of action in this area are prevention, environmental risk management, safety and education.

In order to achieve these objectives, Jomipsa promotes environmental and safety training for the entire team, especially for those people involved in the management and maintenance of the facilities and those who are directly related to Jomipsa's stakeholders.

There is also a "Green Committee" made up of different Jomipsa employees, whose function is to identify, measure, disseminate and update all sustainability-related actions that may be carried out at Jomipsa.

Jomipsa employees, whatever their position or geographical location, must ensure their own safety by complying with the preventive measures adopted in each case and must contribute to the safety of others and to environmental protection. They must be aware of the effects of the products and processes they handle, paying special attention to safety and environmental effects in the consumption, use and handling of products so that, throughout their life cycle, they can be used safely and without harmful effects on health.



Tax obligations and contributions to public social protection systems

Each Jomipsa employee must carry out his or her professional activity in a manner that complies with tax obligations and avoids any practice that involves the unlawful evasion of taxes or the detriment of the treasury. In addition to complying adequately with the public social protection systems in force at the time.



Donations and projects with social content

Jomipsa, in its commitment to the progress and well-being of the communities with which it has relations, actively contributes to their development through donations and projects with social and cultural content.

In line with this commitment and its values of transparency and integrity, all donations made by Jomipsa must:

- Have the necessary internal and, where appropriate, external authorisations.
- To be granted to entities of recognised prestige and moral solvency, which have the appropriate organisational structure to guarantee the sound administration of resources.
- Be accurately reflected in the company's books and records, in accordance with the provisions of the section on "Financial risks".
- Not be used as a means of concealing an improper payment or bribe.

Code of
Ethics

18



Conduct with
society



Commitment to political neutrality

Jomipsa conducts its business activities with full respect for the political diversity of the societies present. Under the name of Jomipsa, no donations may be made to any political party or in favour of its representatives, except in those cases expressly provided for in the applicable legislation.

If any Jomipsa employee engages in political activities, he/she must do so in a personal capacity, without using company resources, outside working hours, avoiding any reference to Jomipsa and without compromising professional objectivity or in any way affecting the company's commitment to political neutrality.

7. CODE IMPLEMENTATION

The ethical values set out in this Code are the basis on which the commitments made by Jomipsa to all its parties (shareholders, partners, customers, suppliers, employees and society) are based.

Jomipsa shall promote compliance with the Code of Ethics through its dissemination, the specific training of its employees and its monitoring and compliance system. Jomipsa employees may inform the head of their area of any breach or violation of the conduct set out in this document.

Responsibility of employees

Each Jomipsa employee must apply the guidelines of the Code on an individual level, promote its application throughout the company, contribute to creating a culture of commitment, compliance, avoid and correct any behaviour that contravenes it, and transfer to the Whistleblower Channel any conduct that may be considered contrary to the Code and of which they are aware.

The Compliance Function

The Compliance Function is general in Jomipsa and has the task of promoting and supervising, with independence and objectivity, that Jomipsa acts with integrity, particularly in activities that may involve Risk of Money Laundering and Terrorist Financing, or Compliance and Conduct Risk.

The Compliance Unit's duties include promoting knowledge and application of this Code, helping any employee to resolve any doubts of interpretation that may arise and to manage the Whistleblowing Channel.

The Whistleblowing Channel

The Whistleblower Channel is the body assigned the function of monitoring and compliance with this Code. Jomipsa shall not accept any type of reprisal against employees who report, in good faith, alleged breaches and shall sanction, in accordance with the labour regulations in force, those breaches or violations that constitute labour misconduct, without prejudice to any other responsibilities that may arise.

It guarantees confidentiality in the treatment of the complaints that are processed, as well as an exhaustive analysis of a possible breach of this Code and the utmost respect for the rights of the persons allegedly involved in it.





Rev: 2

Date: 05/2022

Office

P. I. RIODEL - C/ Moli Nou s/n
03110 - Mutxamel
Alicante (Spain)

Mail Address

P.O. Box 142
03110 - Mutxamel
Alicante (Spain)

www.jomipsa.com

info@jomipsa.es
T. (+34) 965 657 135
F. (+34) 965 650 205

