

# CODE OF ETHICS AND CONDUCT

2023

# SPB

The SPB Global Corporation, S.L.



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# 1 INTRODUCTION

SPB is a company that was founded in 1979 and today is one of the largest manufacturers of cleaning products in Spain, with three production centres in Valencia and one in Seville, as well as several international subsidiaries.

SPB is one of those companies that have a history, evolve and change, and live in a specific environment with which they relate. Therefore, SPB can be considered as an integral part of people's daily reality, not only because of the services they use and the products they consume, but also because SPB is established as a participating subject on a social level.

Both in the development of the activity that constitutes its object and in its role as an active subject of society, SPB and all the people who form part of it are committed to the best and highest standards of conduct, especially in their relations with stakeholders, the environment and the surroundings.

This can only be achieved by setting a good example and conducting business in compliance with applicable regulations and in accordance with rules and codes of ethics and conduct. For this reason, these regulations establish the guidelines for behaviour, reference of values and ethical principles that must govern the conduct of all the people who make up the company in the exercise of their functions.

It is the responsibility of each one of us to know and understand the values and principles contained in this code, as well as to adhere to the internal policies. Likewise, it is the responsibility of all of us to participate in the programmes that periodically disseminate the code.

Likewise, it is our obligation to comply not only with the letter of this code but above all with its spirit, respecting the principles and values it contains, and applying them on a daily basis, in order to create a suitable working environment and to reinforce the



Miguel Burdeos  
President

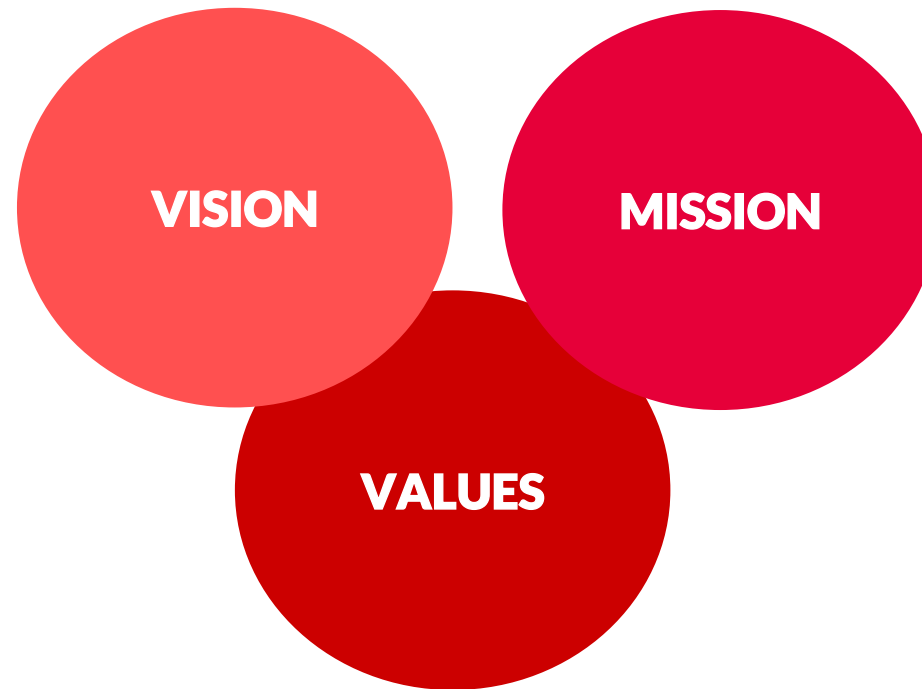
# 1 INTRODUCTION

trust that our clients and society place in us. The behavioural guidelines set out in the Code of Conduct herein are mandatory for all members of the Organisation, remembering that we are what we do, and the conduct of each of us has an impact on our corporate image.

Each of us has a responsibility to encourage our colleagues to observe them, to denounce or report violations through the Ethics and Communication Channel set up for this purpose, to cooperate in investigation processes and to seek guidance when required.

## 1.1 Vision, Mission and Values

SPB's success is based on our experience and reputation, as well as our ability to offer our customers the best cleaning and disinfection solutions for home and personal care. It is necessary in any business strategy to follow the vision, mission and values on which the activity is based.



The fundamental pillars on which the underpins the SPB are integrity and ethical behaviour, which should govern relations with both members of the organisation and stakeholders wherever business activities are carried out.

### Vision

To be the preferred innovation and sustainability partner of major manufacturers and distributors worldwide.

### Mission

To accompany, protect and conquer consumers, customers and society, through cleaning and disinfection solutions for home and personal care.

### Values

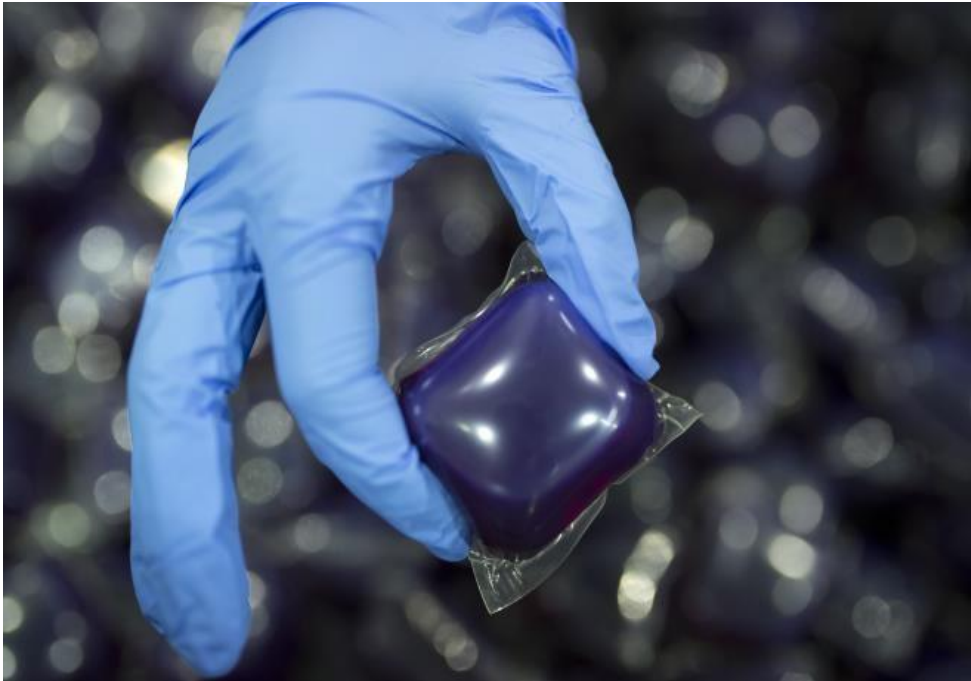
- **Search for excellence**

It means talent, experience, agility and customer focus. Our desire to work never ends.

- **Commitment.**

Integrity, honesty, rigour, proximity and

# 1 INTRODUCTION



communication characterise our work. We work with passion, committed to society and the planet.

- **Innovation**

We create and link ideas in search of what allows us to create value. We are constantly evolving and anticipating future needs: we don't wait, we break new ground.

## 1.2 Scope of application

The Code of Ethics and Conduct is based on:

- Ethical behaviour, respect and protection of the law, human rights and civil liberties, equal opportunities and non-discrimination.
- Commitment to the United Nations Global Compact and its 10 principles, as well as support for the actions implemented to achieve the Sustainable Development Goals (SDGs).
- Respect for the company's stakeholders.
- Fair treatment of employees and co-workers.
- Professionalism in the development of the business activity.
- The values, vision and mission, as well as the guidelines for conduct set out in this code must inspire and govern the conduct of the Company's Governing Body, the members of the Management, the heads of its departments, and all those who work at SPB, regardless of their hierarchy and responsibilities within the Organisation. However, those persons who, due to their functions, have greater responsibilities and who manage teams of people, must ensure not only that they apply the rules of conduct themselves, but also that they are aware of the rules of conduct set out in this Code, but by the knowledge and application of such conduct by their team members.

# 1 INTRODUCTION

- Likewise, this Code shall also apply to relations with third parties, whether business partners, suppliers or any other entities or persons that may have direct relations with the Organisation, in order to achieve a framework of transparent collaboration that allows and facilitates the achievement of objectives, always in compliance with current legislation.
- Ensure professional, honest conduct in accordance with the ethical principles of the organisation, refraining from engaging in illegal or immoral activities in the performance of their duties.
- Collaborate in the dissemination, implementation and development of this code and SPB's internal policies.

## 1.3 Obligations and responsibilities of SPB members

- To be familiar with this Code and its implications, and must therefore attend and participate in all training actions to which they are called.
- Perform their duties in accordance with the law, regulations and SPB's internal policies.
- Communicate through the Organisation's Ethics and Communication Channel any breach of the Code of Ethics, as well as any other conduct contrary to the law, ethics or the Organisation's internal regulations. To this end, truthful information must be provided. Communications must be made in good faith. The Channel must not

be used to cause any harm to other members of the Company or third parties.



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## 1.4 Guidelines for ethical decision-making

Making the right decision is not always an easy task. Sometimes we may be under pressure or feel uncertain about what to do. When faced with a difficult decision, it may help to consider the following questions:

Is it legal?

Does it meet the expectations set out in this Code?

Is it in line with our mission, vision and values?

Would we feel comfortable with the decision if it were known?



If the answer to any of these questions is "NO", we should **stop and ask for help from a line manager or the Compliance Officer**. When we ask questions and report questionable conduct, we are protecting both ourselves and SPB.

The Organisation does not leave any member of the Organisation alone when in doubt about a difficult decision, and **SPB and its management team will be available to assist in any way they can**. Every time we ask a question or raise a concern, we create an opportunity for improvement.

## 2GENERAL PRINCIPLES OF BUSINESS ETHICS

The corporate culture is a fundamental pillar on which SPB's activity is based, and its ethical principles and values must guide all the professional actions of the Company's members. The mission of those subject to this Code, as a consequence of their relationship with the Organisation, is to contribute to its progress, respecting its culture. SPB's ethical principles include the following:

### Impartiality, equal opportunities and respect for people

SPB avoids any kind of discrimination based on age, gender, sexuality, health status, nationality, political opinions and religious beliefs of its interlocutors, in its relations with the parties involved, such as people management or work organisation, the selection and management of suppliers and collaborators, the presentation of offers to clients, etc.

Likewise, the Organisation prohibits



Gracia Burdeos  
Managing director

any form of physical, sexual, psychological or verbal harassment or abuse among its members, as well as any other conduct that could generate an intimidating, offensive or hostile working environment.

At SPB we consider all the people who work with us to be our main asset, establishing equal opportunities as an essential principle.

### Honesty

In our professional activities, we must always respect the law, this Code of Ethics and the Company's internal regulations. Our achievements can never be based on dishonest conduct. Therefore, SPB members must put the interests of the Company before their own personal interests in the performance of their duties, through responsible and transparent behavior, both internally and externally.

## 2GENERAL PRINCIPLES OF BUSINESS ETHICS

### Commitment to employees and third parties

SPB is committed to ensuring the health and safety of its employees, suppliers, customers and third parties with whom it has dealings, as well as to offering a safe workplace with working conditions that respect individual dignity.

In order for the Organisation to successfully fulfil this commitment, the recipients of this Code must adopt the applicable preventive health and safety measures, correctly using the precautionary measures and resources established by the Organisation, ensuring that their colleagues carry out their activities in safe conditions.

### Pride in belonging

The members of SPB are proud to belong to the Company, helping it to strengthen its values and history, both internally and in relations with our stakeholders, which is why we will always ensure a good image for our company.

### Fair competition

SPB is committed to imposing and preserving the principle of fair competition, avoiding the abuse of positions of power, in its relations with third parties and professionals.



## 2GENERAL PRINCIPLES OF BUSINESS ETHICS

### Quality of service

The members of SPB work with dedication and professionalism, avoiding mediocrity, solving problems, assuming responsibilities and fulfilling our work in due time and form.

The provision of services, contracts and other assignments will always be carried out in accordance with what has been established voluntarily by the parties, and the Company undertakes to interpret the contractual regulations in a way that is neither malicious nor for its own benefit or for a benefit different from that pursued by the contract.

### Care for the environment and sustainability

In relation to their own activities or those carried out with third parties, the members of SPB actively and responsibly undertake to comply with and respect the legal regulations in force in social and environmental matters, as well as to contribute to maintaining a sustainable environment.



## 3 BEHAVIOURAL PATTERNS

### 3.1 Stakeholder relations

#### With customers

We consider our customers to be the key to our success, therefore SPB is committed to offer a professional, fair and honest treatment to its customers by providing the best quality services and products, fostering a service oriented organisational culture and maintaining a high level of customer satisfaction. In this commitment SPB is responsible for:

- **Offering quality products**

Pursuing high standards of excellence, quality, health and safety.

- **Offering innovative products**

We act proactively in order to meet our customers' expectations, always looking for innovative products and services, anticipating their needs.

- **Encourage free and open competition,** and not participating in inappropriate practices that limit free competition, nor in unethical or illegal business. Engaging in transactions by



fictitiously altering the market market value or other terms of sale is prohibited.

- **Acting with integrity and honesty.**

SPB understands integrity as doing the right thing, complying with the regulatory framework, complying with internal policies, and adhering to

healthy uses and practices, also recommending clients to develop their activities under the same guideline. Honesty is understood as not hiding the truth, providing maximum transparency in customer relations and prohibiting the dissemination of false or misleading information. Contracts shall be drafted in a clear and transparent manner, avoiding at all times language that is not comprehensible and the use of abusive clauses.

- **Dealing with consumer complaints.**

Guarantee the company's products and services and deal quickly and efficiently with consumer and user complaints, seeking their satisfaction beyond mere regulatory compliance.

- **Supplying the quantity demanded on time.**

One of the main concerns of our customers is the supply of products. For this reason, we will respect the

## 3BEHAVIOURAL PATTERNS

agreements established with respect to deadlines and quantities demanded.

- **Acting with due diligence,** using stricter procedures for identifying and getting to know suppliers and collaborators when establishing new business relationships that the regulations identify as Vulnerable Activities.



### With suppliers

For SPB, trust in/suppliers is essential. Within the framework of our business relations, we are committed to:

- **To deal honestly,** fairly and equitably in the procurement of goods and services, to seek the best interest of the company within this framework and a mutually beneficial relationship.
- **Use fair and transparent selection procedures.** We are committed to seeking and selecting suppliers whose business practices do not violate the law and do not jeopardise the reputation of the company, and respect human dignity. Selection will be made on the basis of these values, respect for the environment, the suitability of their products or services, as well as their price, delivery conditions and quality.
- **Promote fair competition,** obtaining only the benefits corresponding to the negotiation in question, without undue practices and personal advantages for the allocation of goods and services that may alter the rules of free competition.

## 3BEHAVIOURAL PATTERNS

- **Confidentiality of information.**

SPB undertakes not to disclose sensitive information (e.g. pricing policy) from one supplier to another in the context of negotiations carried out by any SPB employee. Sensitive information is understood to be non-public, reserved or confidential information of third parties that may have economic value, e.g. price lists, contacts, commercial information.

- **Anticipate and resolve conflicts of interest.**

that exist or may arise, before engaging in any negotiation and in the acquisition of goods and services, in accordance with our internal policies.

### With shareholders

The heart of the company is focused on our shareholders, they are the decision-makers of the company's viability and, as such, we are committed to:

- **Make sound and well-informed business decisions,**

that are in the best interests of the company and are not influenced by personal interests, always seeking to protect and enhance the value of their investment.



## 3 BEHAVIOURAL PATTERNS



- **Honesty and transparency**, providing accurate and truthful information that allows us to make decisions on a reliable basis.
- To achieve the **profitability expectations** of our shareholders in a sustained manner, through the increase and diversification of income, as well as an adequate management of resources, seeking opportunities to

maximise their potential in the medium and long term.

### With employees

Employees are a key stakeholder group because they are the ones who make SPB achieve as a company, it is thanks to them that the organisation continues to function. Because of this, we guarantee:

- **A suitable working environment.** The day-to-day work of the members of the Organisation must be governed by the premise that our behaviour with the rest of the members of SPB must be identical to that which we expect to receive. Where we are in charge of teams or other members of the organisation, we must give clear instructions, valuing and taking into account the contributions of all, encouraging their particular skills and contributing to their training and development.

- Recognition and **respect for people's dignity** and individuality.

- Promoting **safety in the workplace.** It will be ensured that the rules of occupational risk prevention are respected by all members of the Organisation, and any circumstance that may endanger the safety or health of themselves or third parties must be reported.

It is not permitted under any circumstances to attend work under the influence of alcohol or psychotropic substances. In the event that, under medical prescription, any medication with effects that affect normal performance or behaviour must be taken, each person shall be responsible for its consumption and shall in all cases avoid any risk to themselves or others.

- **Zero tolerance** for harassment and discrimination. Any kind of harassment or discrimination is not allowed at SPB. Therefore:

### 3 BEHAVIOURAL PATTERNS

- Any hostile, intimidating or offensive behaviour or attitude must be avoided.
- Discriminatory attitudes based on race, religion, sexual orientation, language, family origin, political ideology, disability or any other reason that is not objectively related to working conditions must not be discriminated against or tolerated.
- Any situation that may constitute harassment or discrimination must be duly reported, acting responsibly, whether the conduct is carried out by a colleague or by a third party related to the Company.

- **Objectivity in selection, recruitment and evaluation criteria.**

Recruitment criteria shall be based on the search for talent, always selecting the most suitable person for the position and

avoiding favourable treatment, as well as promoting gender equality and diversity in the workforce. Capacity, merit and professional qualifications must be valued, without allowing other factors of a subjective nature to have an influence.

- **Respect for the confidentiality of employee.**

Only data necessary for the efficient management of the activity should be requested and used, or such other information as is required by the applicable regulations. The necessary measures will be taken to preserve the confidentiality of the personal data of all employees, in accordance with the Organic Law on Data Protection.

- **Dignified treatment and respect.**

Politeness, kindness, attentiveness, trust and cooperation should be observed at all times, creating a workplace where everyone is

considered important.

- **Facilitating the reconciliation of personal and working life.**

We must observe the balance of the different facets of life, such as family, leisure and free time, and therefore all those actions that are considered suitable for developing this balance will be proposed and facilitated, taking into account the possibilities of the company.



## 3BEHAVIOURAL PATTERNS

- To be committed to the **company's objectives**, and act diligently and responsibly, contributing their talent, knowledge and experience, always doing their best in the development of their functions and activities.



### With the society

SPB is aware of its role in society, which is why we are committed to working in favour of society in general, and in the areas where we operate in particular. We consider it essential to contribute and participate in projects that aim to improve the quality of life of the people who make up the main communities where the company does business, as well as those that aim to raise awareness about the care and improvement of the environment.

As part of our desire to become a benchmark for sustainability and an example to follow, we believe it is essential to commit ourselves to:

- **Compliance with the law.**

Everything that is stated in this Code will be worthless if it does not comply with the law, so we will always act on the basis of the law, avoiding and adapting to those circumstances that may lead to

non-compliance with the law. Special consideration will be given to the risks set out in the Criminal Risk Prevention Manual.

- **Respect for Human Rights and Civil Liberties.**

SPB is aligned with the 10 principles of the United Nations Global Compact, and therefore opposes any violation of Human Rights and Civil Liberties of individuals, whether by the organisation, its employees, managers or suppliers.

- **Abolition of child labour.**

SPB does not accept any type of child labour, neither in the company itself nor by third parties linked to it.

- **Forced labour.**

Forced labour, voluntary or involuntary, by the company or third parties linked to the company, shall not be permitted.

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- **Collaboration with NGOs,** associations or foundations:

SPB is committed to collaborating with different NGOs, mainly through awareness-raising actions and/or corporate volunteering.

- **Political neutrality.**

It is important to highlight our support as a company, whenever we consider it appropriate, to those political initiatives that favour the improvement of society regardless of the ideological current or the political party that promotes them.

### With competitors

Within the ethics of SPB we believe it is important to eradicate unfair competition, therefore, in order to distance ourselves from this attitude, we agree to comply with the following points:

- **Abuse of position.**

SPB will not abuse a dominant or privileged position in the market.

- **Loyalty.**

SPB is committed to compete fairly with other companies by cooperating in the achievement of a free market based on mutual respect among competitors, and by refraining from unfair practices.



- **Customer acquisition.**

SPB will not solicit customers from other competitors through unethical methods.

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### With authorities

We must always respond to the requirements and observations made by the authorities, within the scope of their competences, seeking to collaborate effectively and proactively. The information provided to public authorities must be truthful and in accordance with what has been requested.

Likewise, any relationship with authorities and civil servants, institutions or political parties shall be based on the principles of legality, neutrality and respect.

### With the media

Professionals shall refrain from communicating company information or news to third parties or the media, unless

expressly authorised to do so by the General Management. In the event that professionals receive requests for information through the media, they must be forwarded to the company's Head of Communication for due processing and resolution.

SPB is committed to honest, professional and lawful communications with its business partners and the general public. Therefore, it is prohibited to disseminate false or biased news or comments that undermine the corporate image of the Organisation.

All communication activities carried out by SPB members shall respect laws and professional conduct practices, and are conducted in a clear,

## 3 BEHAVIOURAL PATTERNS

transparent and timely manner, safeguarding, inter alia, sensitive information and trade secrets. Only duly authorised persons shall speak on behalf of SPB.

### Associative and political relations or activities

SPB does not finance, neither in Spain nor abroad, parties or their representatives or candidates, nor does it carry out sponsorships for the sole purpose of political propaganda.

If any person in the Company is to hold a public office, he/she must notify the Health and People Department in advance, who will determine whether there are any incompatibilities with the position held.

The right of employees to exercise freedom of expression and to engage in political activities is recognised, provided that such activities do not interfere with professional performance or give rise to a conflict of interest.



### 3.2 Behaviour with the company

#### Use and preservation of company assets

Regarding the company's resources, it is the responsibility of all members of SPB to protect and preserve the company's assets through the proper use of them, avoiding their misuse, abuse, damage or loss, keeping them in good working order and trying to prolong their useful life, as in this way we contribute to the best achievement of the institutional mission and business.

It is the duty of employees to protect and care for the image and reputation of the Company.

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It is everyone's responsibility to make proper and efficient use of the resources that the Organisation makes available to you, using them exclusively for the performance of the duties of the position. You must return the material placed at your disposal at the end of your relationship with SPB.

It is forbidden to carry out any act of disposal or encumbrance on SPB's assets, or acts of alienation, transfer, assignment or concealment of any property owned by the Organisation, for the purpose of avoiding compliance with its responsibilities to its creditors, without the appropriate authorisation.



### Protection of information systems

We are obliged to make good use of the information we receive, whether from suppliers, customers, collaborators or third parties, so we must take the necessary measures to ensure compliance with the provisions relating to the processing and protection of personal data, as well as the security of the information contained in the applicable regulations.

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SPB has a published Policy defining clear guidelines for the use of IT media. In relation to this policy:

- Respect the rules for the use of electronic mail, Internet access or other similar means made available to staff, and under no circumstances may they be used inappropriately.
- The creation, membership, participation or collaboration

in social networks, forums or blogs on the Internet and the opinions or statements made therein shall be made in such a way that their personal nature is clear. In any case, they must refrain from using the company's image, name or brands to open accounts or register in these forums and networks.

- Information systems must not be used for the purpose of violating the privacy of third parties.
- You may not use these systems to access other people's information systems or use software of illicit origin.
- The user name and password must not be shared with other members of the Organisation or with third parties.

### 3.3 Conflicts of interest

SPB members must avoid situations where parties involved in operations are in a conflict of interest. Therefore, members of the organisation must always act in such a way that their private or family interests, or those of any other person to whom they are linked, do not take precedence over those of the organisation. This standard of conduct shall be applied both in the relations of the members of the Organisation and in those with customers, suppliers or third parties with whom the Company works.

Situations that may appear to be a conflict, or that may affect the trust that others place in the Organisation, as well as those

## 3 BEHAVIOURAL PATTERNS

that may damage reputation, must be avoided, and in the event that a potential conflict of interest may exist, there is an obligation to inform the compliance body of such a situation.

- **Independence.**
  - We must act at all times with professionalism and loyalty to the Company irrespective of our own or third parties' interests.
  - We must not prioritise our own interests or those of others.

• **Communication.**  
Inform our line manager or the Compliance Officer of the conflict as soon as we become aware of it, so that preventive measures can be taken.

- **Abstention.**  
Refrain from intervening in any decision that may affect parties with whom we may have a conflict of interest.

### Gifts

The solicitation or acceptance of any form of payment, commission, gift or remuneration for business transactions is prohibited, provided that such payments, commissions, gifts or remuneration exceed normal business usage and practice or normal courtesy.

No member of SPB may solicit, accept or receive favourable treatment in the conduct of any activity that can be linked to the Organisation. Any invitation or gift which by its nature may affect the impartial judgement of the recipient shall be automatically refused.

For gifts received from suppliers or customers, which exceed customs and practices, you must consult the Compliance Officer regarding their acceptance or refusal.

In relation to the gifts that may be accepted because they are considered to be in accordance with customs and practices, the following are listed by way of example:



## 3 BEHAVIOURAL PATTERNS

- Promotional items of little value.
- Normal invitations that do not exceed the limits considered reasonable in the usual social and courtesy customs.
- Occasional gifts for specific and exceptional reasons, provided that they are not in cash and are within reasonable limits.

Likewise, employees are obliged to inform the Compliance area if, at the same time as performing their duties within the Group, they carry out any other activity

**Before accepting or offering gifts, think:**

**Is it consistent with values and ethical principles?**

**Does it fall within normality or does it exceed customary, social and polite practices?**

**Is it intended to influence decision-making?**

**Would we feel comfortable if the decision were known?**

for which they receive any income or consideration, including business activities, professional activities, leasing, participation in corporate bodies, teaching, research, among others.



## 3 BEHAVIOURAL PATTERNS

### 3.4 Information processing

The information handled by SPB members can be classified as internal information (the Company's own) or as external information received from customers, suppliers or third parties.

Regardless of the nature of the information, SPB members have an obligation to protect the information and knowledge generated within the organisation. This obligation of confidentiality shall remain after the termination of employment with SPB, and shall include the obligation to return any material relating to the Organisation in the employee's possession at the time of termination of employment.



### Personal data

SPB guarantees that all personal data in its possession as the party responsible for the file, by virtue of current data protection regulations, are processed, stored and safeguarded in accordance with the guidelines of said regulations, and that the principles of quality, information and consent are complied with with regard to the data handled, and that they are used exclusively for the purpose that justifies or supports their processing. Likewise, the company applies the necessary security measures and guarantees the exercise of the corresponding data protection rights (access, rectification, opposition, deletion, limitation of processing, portability, not being subject to automated individual decisions, and information).

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Likewise, SPB members must respect the personal and family privacy of all persons to whose data they have access, as well as comply with the internal and external rules established to ensure the proper treatment of

the information and data provided to the Company by third parties.

### Duty of secrecy

In addition to the above, and with respect to certain types of

information relating to the company about which there is a duty and contractual obligation to maintain secrecy, SPB members are generally required to maintain professional secrecy with respect to data or information that they become aware of as a result of carrying out their professional activity. This obligation shall continue to apply even after the contractual relationship has ended.

### Use of privileged information

The same guidelines must be followed when dealing with inside information, meaning information relating to company operations or business, market strategy, objectives, opportunities for improvement, information that has not been made public, as doing so could influence the outcome of the transaction. Disclosure to third parties of inside information of the Company is strictly prohibited.

### 3.5 Anti-corruption and anti-money-laundering rules

It is strictly forbidden at SPB to make or allow, directly or indirectly, improper payments or bribes to any third party or authority in the exercise of duties.



## 3 BEHAVIOURAL PATTERNS

### Corruption of Public Officials

It is prohibited to give, promise or offer any kind of payment, commission, gift or remuneration to any authorities, public officials, employees or managers of public companies or bodies, whether directly or indirectly through related persons or companies, and regardless of whether the recipients are public officials or employees or any other person indicated by them, whether they are nationals or foreigners.

### Corruption between private persons

It is forbidden to give, promise or offer any kind of payment, commission, gift or retribution to any employees, managers or directors of other companies or entities, whether made directly or indirectly through persons or companies related to them so that, by failing to comply with their obligations in the contracting of products, services or purchase and sale of goods, they favour the company over its competitors.

There are a number of gifts or presents that are considered reasonable in normal social and courtesy practices, such as invitations that do not exceed



disproportionate amounts, or promotional items of low value. These behaviours are excluded from the anti-corruption behavioural guidelines, as they are practices that are considered appropriate in the

organisation.

The Compliance Officer must be made aware of any such requests made to SPB members by third parties.

## 3BEHAVIOURAL PATTERNS



### Against money laundering

SPB will comply with national and international anti-money laundering legislation. Furthermore, SPB will not do business with entities that do not comply with these guidelines or that give rise to doubt and are unable to demonstrate compliance with these guidelines.

### 3.6Environment

Caring for the environment is one of the core values of the company's strategy. We are aware that we must do our part to help conserve the Earth's finite resources and maintain the well-being of our planet for generations to come.

SPB plays an active role in environmental protection, resource conservation and sustainable and

responsible development. Our commitments to the planet include:

- energy consumption, with a focus on consumption reduction and renewable energies
- reducing carbon emissions through the use of cleaner energies
- the reduction of water consumption, both in products and processes
- the use of recyclates.
- the reduction of material consumption.
- the reduction of waste generation with a focus on the implementation of the waste hierarchy.

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That is why each of us must comply with environmental regulations and the public policies they represent.



### 3.7 Intellectual and industrial property

It is the duty of all members of the organisation to respect and protect the know-how of the Company and third parties. All information to which one has access as a member of SPB and which may be considered confidential or a trade secret (customer data, products, strategies, software, etc.), as well as programmes, ideas, systems, developments, discoveries, etc., are the property of the Organisation or its customers and may only be used for the performance of work and for the professional purposes of the Company.

## 4 ADMINISTRATION AND IMPLEMENTATION OF THE CODE OF ETHICS AND CONDUCT



updating the Code if necessary, with the approval of the company's Administrator.

- **Training.**

SPB will provide new employees with the necessary training to ensure that they are familiar with the principles and values contained in this Code, with the intention of ensuring that they fully understand its content and scope, so that they can comply with its provisions in the performance of their activities within the Group. In addition,

all SPB employees must take refresher courses on the Code, on the dates determined by the Compliance area.

SPB members must sign a letter of commitment and adherence to this Code of Ethics and Conduct, provided by the Compliance or Health and People area, stating their **commitment and responsibility to live the values and principles set out in this Code.**

- **Review and update of the Code of Ethics and Conduct.**

This Code of Ethics and Conduct shall be comprehensively reviewed during the last quarter of each calendar year by the Compliance area, reporting to the General Management of the company on the outcome of the review, and

## 5 ENFORCEMENT BODY: COMPLIANCE OFFICER

In order to ensure the implementation and maintenance of this Code, SPB has a **collegiate Compliance Body**, the **ETHICS AND COMPLIANCE COMMITTEE**, chaired by the **Compliance Officer (CO)**, whose main functions are the interpretation and integration of this Code.

This Code of Ethics, by its nature, does not cover all possible situations, but **establishes the criteria to guide the conduct** of the persons subject to it in their relations with the Organisation and with third parties, as well as to resolve any doubts that may arise in the development of their professional activity. For this reason, any doubts that may arise in the interpretation of this Code should be referred to the Compliance Officer.

All SPB members must be aware that the Compliance Officer is the manager of the Company's Ethics and Communication Channel. As such, his or her work is strictly confidential, and if any conflict of interest situation is observed when raising a communication in the channel, the Health and People Department or General Management should be contacted.



## 6 INTERNAL INFORMATION SYSTEM: ETHICAL AND COMMUNICATION CHANNEL



Within the framework of this Code of Ethics and the Compliance management system at SPB, and in compliance with Law 2/2023 of 20 February, which regulates the protection of persons who report breaches of regulations and the fight against

corruption, an Internal Information System called "Ethics and Communication Channel" is made available to all persons referred to in art. 3 of Law 2/2023 as a channel for reporting any breaches referred to in art. 2 of the Law, which are basically:

- Acts or omissions which may constitute breaches of European Union law in so far as they relate to the matters set out, including corruption, which affect the financial interests of the EU or have an impact on the internal market.
- Actions or omissions in

breach of any regulations applicable to the entity under Spanish Law.

- Actions or omissions that could constitute a serious or very serious criminal or administrative offence, considering among these in any case those that imply economic damage to the Public Treasury and Social Security.
- Violations of internal policies, rules and procedures.
- Violations of the rules of this Code of Ethics or its values.

## 6 INTERNAL INFORMATION SYSTEM: ETHICAL AND COMMUNICATION CHANNEL

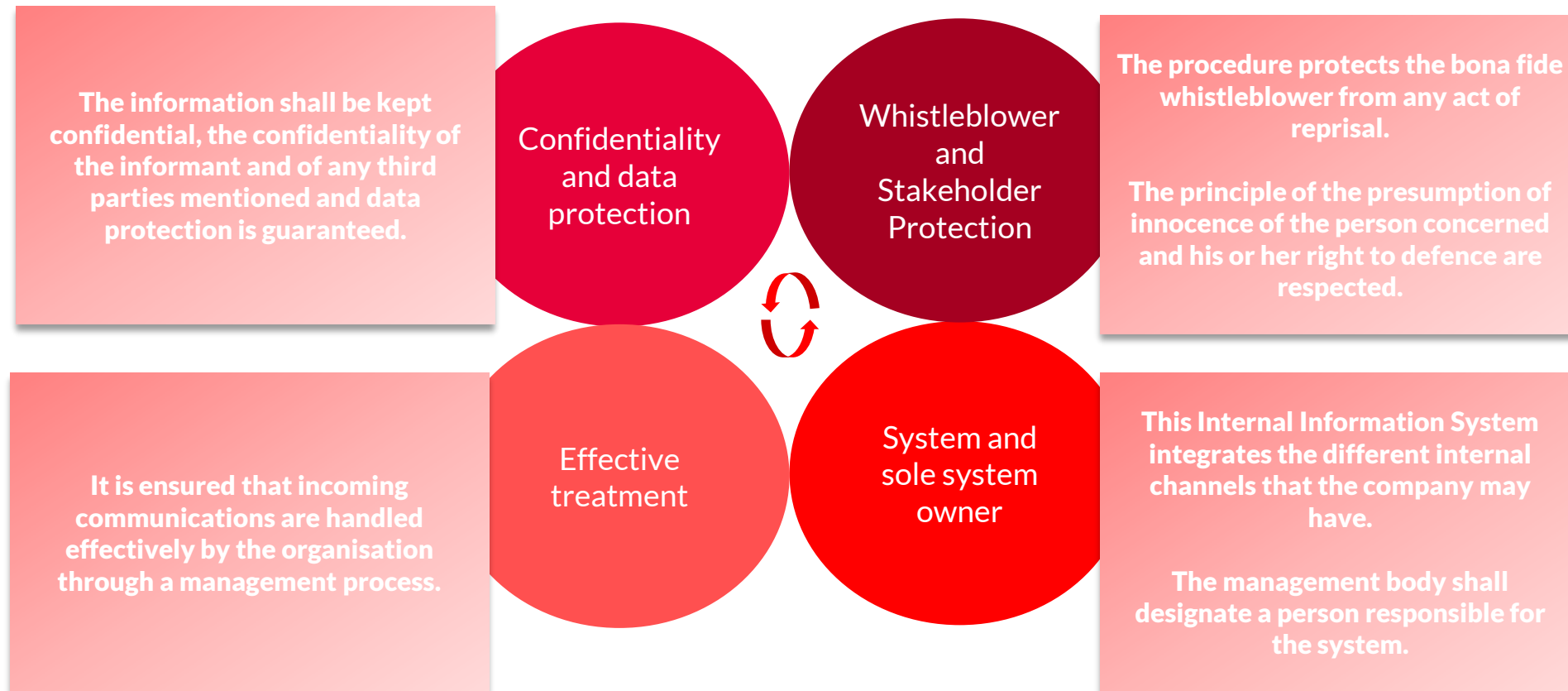
Likewise, the Channel is available to the same persons for any doubts of interpretation or queries, and they may also consult the status of their communication.

This channel is governed by the Internal Information System Policy, approved by the governing body of GRAMAMI SL, the parent company of the group, for all the entities that form part of it, which states the general principles of the System and which is published on the SPB website and on those of the entire group, in a separate and differentiated section, with direct access to the "Ethics and Communication Channel".



## 6 INTERNAL INFORMATION SYSTEM: ETHICAL AND COMMUNICATION CHANNEL

The general principles are:



## 6 INTERNAL INFORMATION SYSTEM: ETHICAL AND COMMUNICATION CHANNEL



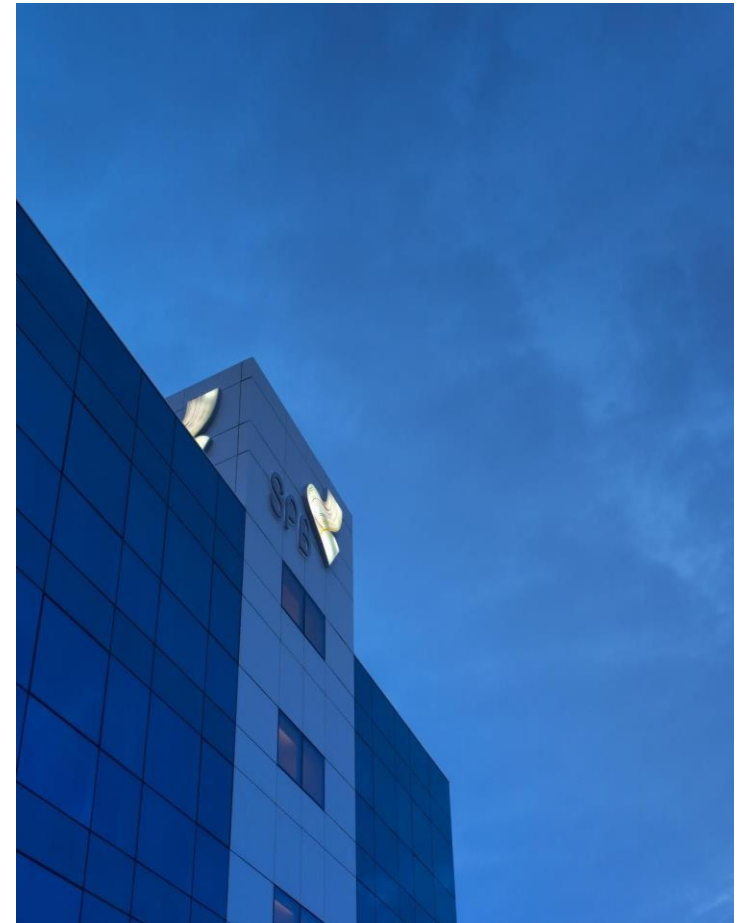
This policy strictly prohibits any form of retaliation against whistleblowers or persons connected with them and a number of supporting measures. Any retaliation against whistleblowers or persons connected with them will result in appropriate disciplinary action.

The person responsible for the system shall

carry out his/her functions independently and autonomously with respect to the rest of the bodies of the entity or organisation, not receiving instructions of any kind in the exercise thereof, and having all the personal and material means necessary to carry them out.

The management of the Internal Information System shall be regulated by a Management Procedure that has been approved by SPB's Administrative Body and is available to all persons wishing to make a communication.

Whistleblowers will be informed in a clear and accessible way about the external reporting channels to the Independent Authority for the Protection of Whistleblowers, the Valencian Anti-Fraud Agency and the Andalusian Anti-Fraud Agency.



## ANNEX 1 | GLOBAL COMMITMENTS MADE VOLUNTARILY BY SPB

- There shall be no involuntary or forced labour.
- Freedom of association and the right to collective bargaining shall be respected.
- Working conditions shall be safe and hygienic.
- Child labour shall not be employed.
- A living wage shall be paid.
- Effective measures shall be taken to eradicate discrimination of any kind.
- Regular work shall be provided.



# SPB

**The SPB Global Corporation, S.L.**

[www.spbglobal.com](http://www.spbglobal.com)