



Code of Ethics

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01 Introduction

COMINDEX, S.A. is a company devoted to the distribution of chemical specialties that provide innovative, reliable and efficient solutions. Since its establishment in 1959, we have offered pioneering products, logistical support, technical advice and tailored training to our clients.

This Code of Ethics sets out the fundamental principles and values that guide our actions and decisions in the conduct of our business activities. It reflects our commitment to integrity, transparency, legal compliance, social responsibility and respect for people and the environment.

The Code serves as a guide for all employees and stakeholders of **COMINDEX, S.A.**, providing a clear framework for our behaviours and expectations. It reaffirms our dedication to ethical, responsible and sustainable operations, creating long-term value for our clients, employees, shareholders and society at large.

At **COMINDEX, S.A.** we strive to be leaders in our sector not only through our technical and commercial expertise but also through our commitment to the highest ethical standards and responsible business practices. This Code helps us uphold that promise and build a stronger, more sustainable future for all.

02 Scope of application

This Code of Ethics applies to all employees, managers and representatives of **COMINDEX, S.A.**, as well as to all stakeholders interacting with our organisation, including suppliers, clients, shareholders and business partners.

All employees and stakeholders are required to respect and comply with the provisions set out in this Code in all business interactions and activities related to **COMINDEX, S.A.**

COMINDEX, S.A. undertakes to communicate this Code to all relevant stakeholders and provide the necessary training to ensure its proper understanding and compliance.

Compliance with this Code is conducted in accordance with the legislative framework of Spain or the countries in which **COMINDEX, S.A.** staff carry out their activities.

03 Ethical principles of COMINDEX, S.A.

Our Code of Ethics is founded on the ethical principles of the United Nations Global Compact with respect to fundamental human rights, labour regulations, environmental protection, anti-corruption measures and the prevention of bribery.

3.1. Human rights

At **COMINDEX, S.A.**, we respect internationally recognised human rights in all our business activities, regardless of geographical location or cultural context. This commitment extends beyond compliance with local laws and regulations to adherence to universal ethical standards that safeguard the dignity, freedom and equality of all individuals.

We promote an inclusive and respectful work environment, rejecting any form of discrimination or harassment. This entails fostering an organisational culture that ensures fair treatment for all employees, regardless of their background, gender, sexual orientation, religion, age or any other protected characteristic.

In addition, we are committed to the eradication of forced labour and child labour, ensuring that all our practices meet the highest ethical and legal standards. Our aim is to create an environment where all employees feel valued and respected, which is essential to the success and well-being of our organisation.

3.2. Labour regulations

At **COMINDEX, S.A.**, we respect and protect the fundamental labour rights of our employees, including, but not limited to, the right to fair and equitable remuneration, the right to safe and healthy working conditions, the right to freedom of association and the right to non-discrimination in the workplace.

We undertake to adhere to the contractual obligations agreed upon with our employees, including the timely and full payment of wages, respect for agreed working hours and adherence to the terms set out in individual and collective agreements. We also uphold the right to freedom of association and collective bargaining.

We provide a safe and healthy working environment for all our employees, complying with all occupational health and safety regulations and standards. We take all necessary measures to prevent workplace accidents and occupational illnesses, and we actively promote a safety-conscious culture within the workplace.

Furthermore, we support the professional development of our employees by offering training opportunities and striving to create an environment that encourages continuous learning, significantly contributing to the company's success.

3.3. Environment

At **COMINDEX, S.A.**, we are committed to minimising the environmental impact of our operations, products and services, as well as reducing our carbon footprint and waste generation across all our activities.

We pledge to comply with all applicable environmental laws and regulations, securing and maintaining the necessary licences and permits for our operations. Additionally, we promote energy efficiency and the use of renewable energy by adopting practices and technologies that reduce energy consumption and improve efficiency across all our facilities and processes.

At **COMINDEX, S.A.**, we recognise that effective communication is key to addressing environmental and social challenges. Therefore, we are dedicated to integrating environmental sustainability into corporate communications about our products.

We wish to reassert our commitment to environmental sustainability as an integral part of our corporate culture and our responsibility towards the environment and future generations.

3.4. Anti-corruption measures

At **COMINDEX, S.A.**, we reject any form of bribery or extortion in our business operations, whether directly or through intermediaries, ensuring that our business transactions are transparent and based on ethical principles.

We are committed to maintaining accurate and transparent financial records, fostering a culture of integrity and ethics throughout the organisation. We promote honesty, transparency and accountability, and we provide training to our employees to help them identify and prevent corruption.

By adhering to these principles, we reaffirm our dedication to integrity, transparency and accountability in all our business operations. We are committed to actively contributing to the establishment of an ethical and corruption-free business environment.

04 Code of ethics of COMINDEX, S.A.

4.1. Integrity and transparency

At **COMINDEX, S.A.**, we conduct our business activities with honesty and ethics, honouring all commitments set out in the business relationships, contracts and agreements signed, and delivering products and services in accordance with agreed specifications.

We establish clear and transparent processes to identify, report and address ethical conflicts or breaches. Any irregularities are investigated impartially, and corrective actions are taken to improve our practices and strengthen our culture of integrity and transparency.

4.2. Legal compliance

We are committed to complying with all applicable laws, regulations and standards in every jurisdiction where we operate.

We foster an environment of legal compliance and encourage employees to report any activities that may violate the law.

At **COMINDEX, S.A.**, we stay up to date with changes in laws, regulations and standards relevant to our operations.

Recognising that the legal and regulatory landscape is constantly evolving, we prioritise understanding any changes that may affect our business activities. We have established open communication channels to allow employees to raise concerns and receive appropriate guidance on legal compliance.

4.3. Safety

We prioritise the safety of our employees, clients and the communities where we operate.

We conduct regular risk assessments to identify and mitigate potential hazards affecting the safety of our employees and clients. We are committed to implementing effective safety measures and emergency protocols, as well as investing in technologies and processes that minimise health risks.

We promote a culture of safety and environmental awareness among our employees, encouraging participation and adherence to established rules and procedures to ensure a safe and sustainable working environment.

4.4. Product responsibility and quality

We are committed to pursuing excellence in our products and services to ensure the highest standards of quality, safety and reliability.

We take full responsibility for the products we distribute and strive to ensure their safe and responsible use..

4.5. Respect for people

We respect the diversity and dignity of all individuals, regardless of their ethnicity, gender, religion, sexual orientation or any other characteristic.

We do not tolerate harassment, abuse of authority, discrimination or any form of unfair treatment.

We promote equal opportunities and both professional and personal development, basing recruitment and promotion processes on merit, aptitude and ability, with the utmost transparency and objectivity.

We are committed to enabling a suitable work-life balance.

4.6. Confidentiality and personal data protection

We respect the confidentiality of information relating to our clients, employees and business partners, protecting their personal data in compliance with applicable regulations. We implement robust information security and cybersecurity measures.

We recognise the importance of protecting information to maintain the trust of all stakeholders. We raise awareness among our employees about best practices for security and foster a culture of shared responsibility in data protection.

4.7. Community and social responsibility

We contribute to the well-being of the communities in which we operate by supporting social and environmental initiatives, such as donations to NGOs and renewable energy projects using solar panels.

We act as responsible corporate citizens and promote sustainable development in our operations, in alignment with this Code of Ethics and its principles and values.

4.8. Protection of confidential information

We recognise the importance of protecting the confidential information of **COMINDEX, S.A.**, including client data, financial information, business strategies and any other sensitive or privileged information. All employees and stakeholders are responsible for

maintaining the confidentiality of such information and refraining from disclosing it to unauthorised third parties.

We are committed to providing regular and up-to-date training on the importance of protecting the confidential information of **COMINDEX, S.A.**

Information security is a shared responsibility. Therefore, we commit to educating our employees on best practices for handling confidential information, recognising potential security threats and identifying phishing attempts or other cyberattacks.

4.9. Conflicts of interest

All employees and stakeholders are responsible for identifying and reporting any situation that could constitute a potential or actual conflict of interest.

This includes, but is not limited to, financial or business relationships with suppliers, clients or competitors, political or lobbying activities, and personal interests that could influence decision-making, creating a risk of fraudulent practices.

4.10. Relationship with clients and supplies

We maintain ethical and transparent business practices in all our interactions with clients.

We respect the rights of our clients and strive to ensure clear and honest communication about our products and services. We promote transparency, open communication and adherence to ethical standards in all our relationships, fulfilling our contractual obligations and business agreements with clients and suppliers in a timely and complete manner.

We resolve disputes or disagreements fairly and constructively, always aiming to maintain strong and lasting business relationships.

4.11. Prevention of money laundering and territorial financing

COMINDEX, S.A. is committed to a zero-tolerance policy in the fight against money laundering and terrorist financing.

We pledge to maintain clear and complete records of all our business transactions and to fully cooperate with the relevant authorities in the event of investigations related to money laundering or terrorist financing

05 Approval, validity and review of the Code of Ethics

5.1. Approval

This Code of Ethics has been approved by the joint and several directors of **COMINDEX, S.A.** Its implementation is mandatory for all employees and stakeholders of the company.

5.2. Validity

This Code of Ethics comes into force immediately and will remain in effect until further notice. All employees and stakeholders must familiarise themselves with its content and comply with its provisions in all activities related to **COMINDEX, S.A.**

5.3. Review

This Code of Ethics will be reviewed periodically to ensure its continued relevance and effectiveness. Reviews will be conducted by the management of **COMINDEX, S.A.** and ratified by its joint and several directors. The Code may be updated or amended as necessary to reflect changes in laws, regulations, standards or the business and social context.

Suggestions for improving this Code of Ethics are welcome and can be sent to comindex@comindex.es. All reviews will be communicated to relevant employees and stakeholders, and appropriate training will be provided to ensure understanding and compliance.