



CODE OF ETHICS
FIRA CCIB S.L



1. MISSION & VALUES

One of the fundamental values that inspires and guides the actions of FIRA CCIB is a commitment to a business policy governed by a consolidated **ethical – corporate culture**.

Based on this main objective, our performance values are as follows:

Diversity

Human resources constitute a driver of development of the first order for FIRA CCIB. For this reason, we promote a professional environment that allows for full personal fulfilment and does not provide space for any derogatory behavior. We are totally committed to selection, tutoring and specialization as key points to ensure the efficiency of our professional staff and the excellence of our services.

Respect

The activities of FIRA CCIB are based on mutual respect between business partners, customers, suppliers and competitors. In FIRA CCIB we strive to adopt ethical behaviors and reject any agreement that is anti-competitive or promotes monopolistic or unfair practices.



1. MISSION & VALUES

Fairness

In FIRA CCIB we ensure that all the information that we communicate complies with the principles of transparency, reliability and accuracy, by providing honest, good quality information.

Image

In FIRA CCIB we take care of our image and reputation, ensuring the integrity and protection of the assets of our companies.

Confidentiality

In FIRA CCIB we safeguard and manage the data and information we possess, taking all necessary precautions.

Neutrality

In our company we maintain a neutral political stance, respecting our workers right to freely hold their own political opinions, provided they do so on a strictly personal level.



1. MISSION & VALUES

Transparency

The workers of FIRA CCIB must make their decisions in an objective way, avoiding considerations of personal interest, and must identify any risks of conflict of interest and act in the best interests of both companies.

Integrity

All members of FIRA CCIB carry out their activities based on the principles of transparency and integrity.

The environment

In FIRA CCIB we integrate respect for and protection of the environment into our day- to- day activities, by assisting in the implementation of a system of waste reduction and product recycling at the end of the useful life of our products.



2. Objective of the Code of Ethics

The main objective of this Code of Ethics is to establish the general criteria for action that, based on ethical and regulatory compliance , guide the professional performance of our activities.

All members of **FIRA CCIB** base their behavior on the following guidelines

- We are aware of the content of this Code of Ethics and are committed to complying with it, this being one of our fundamental obligations of our employment.
- We are aware of the regulations that apply in our corresponding activities and professional tasks.
- We understand the guidelines that derive from the compliance protocols and policies, both general and those that effect our specific scopes of activity.
- We are aware that our company has a Compliance Body and a Compliance Officer.



2. Objective of the Code of Ethics

- We use a complaints channel to report possible breaches of this Code of Ethics as well as of other regulations that bind us.
- Where appropriate, we collaborate with internal investigations that are initiated to clarify possible breaches.
- We participate in all training activities organized by the compliance body of FIRA CCIB related to the Code of Ethics and regulatory compliance.



3. Scope of the Code of Ethics

The guidelines for conduct contained in this Code of Ethics are set up as **mandatory guidelines for all members of FIRA CCIB**, to this extent, they bind each of us on an equal footing. Specifically, this Code of Ethics covers the following persons and bodies:

- The members of **administrative bodies of FIRA CCIB**.
- The members of the **Management Committees of FIRA CCIB**.
- All employees who work at **FIRA CCIB**.
- **All bodies and organizations linked to FIRA CCIB** in a relationship of control, or, in other words, whose management is the responsibility of FIRA CCIB.
- **All members of the FIRA CCIB are therefore informed of the existence of this Code Ethics**, the contents of which are available for any person to consult. Moreover, the management of both companies will ensure that each and every employee reads and understands the contents of this document.

In addition, **FIRA CCIB** inform suppliers and in general all collaborators and partners of the existence and contents of our Code of Ethics, which, as far as possible, Will also apply to them.



4. Our Commitments

4.1 Commitment to legality

The business and professional activities of FIRA CCIB are carried out in strict compliance with current legislation and in accordance with the principles established in this Code of Ethics.

The members of FIRA CCIB undertake to comply with current legislation and with the provisions of the Code of Ethics.

Likewise, they will fully respect the obligations and commitments assumed by **FIRA CCIB** in their contractual relations with third parties.

The directors of FIRA CCIB must be particularly aware of the legislation that affects their respective areas of activity and must ensure that their employees receive adequate training that allows them to understand, respect, comply with and enforce this legislation; carry out their obligations with integrity and treat with great professionalism all those who interact with FIRA CCIB ensuring that they are treated fairly and based on objective and transparent management criteria.



4. Our Commitments

4.2 Commitment of the Board of Directors and Senior Management

The Board of Directors of FIRA CCIB undertakes to provide all the necessary means to disseminate, promote and encourage the values established in this Code.

Both the Board of Directors and the senior management of FIRA CCIB must serve as an example in their behavior and set a high level of demand in compliance with this Code and other standards of ethical and regulatory compliance.

For these purposes, the Management of FIRA CCIB are responsible for carrying out the following actions:

- That all its members receive the necessary training in relation to respect for the culture of compliance of both societies.
- Disseminate the values of FIRA CCIB and enforce the guidelines.
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- Make as many modifications as necessary in compliance with current regulations and with the aim of achieving maximum respect for the law.
- Implement the necessary mechanisms to prevent behaviors contrary to ethics and compliance with the law.
- React appropriately to cases of non-compliance with this Code of Ethics.



4. Our Commitments

4.3 Commitment to workers

4.3.1 Integration into the employment market of people with disabilities

One of the missions of FIRA CCIB is that people with disabilities are fully integrated into society through decent and fairly paid work.

FIRA CCIB encourage the integration of people with disabilities, and we are committed to equal opportunities.

4.3.2 Treatment with respect and prohibition of discrimination

In FIRA CCIB we maintain a work environment free from all forms of discrimination and any conduct that constitutes harassment.

In FIRA CCIB we do not tolerate any form of abusive, hostile or offensive behavior, whether verbal or physical. If any form of abusive behavior takes place, FIRA CCIB Will ensure that the person committing such is disciplined.



4. Our Commitments

4.3 Commitment to workers

4.3.3 Equal opportunities

In FIRA CCIB we concern ourselves with fostering a positive work environment in which all employees are treated with impartiality, respect and dignity.

To this extent, a participatory management style is fostered in which communication, initiative and teamwork are encouraged.

Equally, the company are committed to equal opportunities for employees to develop their professional activities on the basis of merit, thus ensuring that any form of promotion meets the principles of merit and capacity defined in the job description of the post.

Selection and promotion decisions will therefore always be based on objective and impartial evaluations. In addition, FIRA CCIB undertake to maintain an investment policy of their employees, allowing the development of talent through internal training programs.



4. Our Commitments

4.3 Commitment to workers

4.3.4 Health and Safety at work

In FIRA CCIB a **safe and stable environment is provided to all employees.** To do this, we ensure that all our members have adequate training in occupational risk prevention , within FIRA CCIB and with customers and suppliers.

In addition, FIRA CCIB has a third- party prevention service and occupational risk prevention technician integrated into the workforce, who is responsible for supervising the health and safety of the work posts all company personnel, including external personal.

Furthermore, **FIRA CCIB has a health committee that periodically reviews** the management of occupational risks implemented, adopts new safety measures and improves them if required.

However, employees of FIRA CCIB are responsible for observing strict compliance with health and safety regulations by operating any equipment assigned in a responsible manner.



4. Our Commitments

4.3 Commitment to workers

4.3.5 Conflicts of interest

Members of FIRA CCIB must avoid situations that would result in a conflict between their personal interests and those of the company.

Any member of the company should therefore avoid making their business decisions with personal interests in mind.

To this end, members of **FIRA CCIB** who are in a situation involving a conflict of interest are obliged to be transparent and to communicate this situation to their line manager.

4.3.6 Gifts and invitations

All members of FIRA CCIB understand that accepting or giving gifts can create a sense of obligation. Therefore, whatever the value of the gift or courtesy, the internal policy of FIRA CCIB **regarding gifts and hospitality must be complied with.**

Consequently, promising or giving free gifts or services is not permitted, except in case of common gestures of courtesy or hospitality, or gifts of a symbolic nature or of minimal value. Commercial initiatives respect the legislation applicable to the activity in question and are limited at all times to the most reasonable practices of the sector or country in which they take place. If any member of FIRA CCIB has any doubts whether or not accept a gift, he or she should inform the compliance body of the company in question.



4. Our Commitments

4.4 Commitments to third parties

4.4.1 With the Public Administration

In the relations we maintain with the Public Administration, all members of FIRA CCIB undertake to respect faithfully the provisions laid down in current regulations, adhering to the principles of transparency and cooperation.

Through this Code Of Ethics FIRA CCIB show their absolute rejection of any practice connected to corruption in the public sector.

4.4.2 With our service and product suppliers

Also, in our business relationships with our service and product suppliers, we submit to the principles of fairness, transparency and reciprocal collaborations.

The processes for the selection of suppliers and contractors of FIRA CCIB are carried in an impartial and objective manner. **For this, criteria regarding quality, opportunity, cost and sustainability are followed in these processes.**

We expect our suppliers and contractors to accept the contents of the Code of Ethics and carry out their activities in accordance with ethical and regulatory compliance.

Therefore, if any of our suppliers behaves in a way that does not comply with this Code of Ethics, FIRA CCIB will assess the advisability of taking appropriate measures or even decline to collaborate in the future with the supplier in question.



4. Our Commitments

4.4 Commitments to third parties

4.4.3 To our customers and the market

FIRA CCIB undertake to comply with regulations concerning free competition, avoiding any practice that limits or restricts it.

In addition, **FIRA CCIB** ensure that they provide accurate information in their promotional activities, without allowing false information to be offered to our customers that could mislead them.

The following are therefore rejected in our company:

- Any form of misleading advertising.
- The discovery, revealing, assigning or dissemination of any secret or protected data of FIRA CCIB.
- The offering, receiving, requesting or accepting of an unjustified benefits or advantage of any kind in commercial relationships.
- The use of violence, threat or deception to attempt to alter prices that would have arisen from free competition in products and merchandise.



4. Our Commitments

4.5 Commitment to the environment

In FIRA CCIB we are aware of the environmental impact of our activities.

We therefore work following principles of sustainable development. We have and integrated environmental management system that, in addition to generating internal sustainable habits, helps us in the prevention of potential risks to the environment.

In our relations with third parties, these principles will be conveyed and a strict respect for the environment that we live in Will also be demanded of them.

4.6 Commitments in relation to our activities

4.6.1 Maintenance of confidential information

All members of FIRA CCIB have an obligation to protect the information we have in relation to the company itself, as well as information regarding our customers and suppliers.

In FIRA CCIB we are committed to the continuous improvement in the systems that ensure the confidentiality of all sensitive information maintained and which we have Access to.

In addition, we are also concerned about its safekeeping to avoid its being used improperly , abstaining from using it in such a manner for our own benefit or for thar of third parties.



4. Our Commitments

4.6.2 Use of the resources of FIRA CCIB

FIRA CCIB provide their employees with the resources they may need to carry out their professional activities.

4.6.3 Processing of information and knowledge

FIRA CCIB declare the veracity of our information as a basic principle in all our activities. In particular, all the financial transactions we carry out are accounted for clearly and precisely in the corresponding records, together with any transactions performed and expenses incurred.

In this sense, our economic and financial information is a faithful reflection of our economic, financial and asset position, being in accordance with accounting principles and international financial reporting standards. The latter is the result of the preparation of honest accounting and tax information that faithfully reflects the financial situation, transactions and assets and liabilities of both companies.

We all collaborate with internal inspections and audits in support of transparency and honesty, with aim of being to detect and correct any information.



4. Our Commitments

4.7 Acceptance and compliance

This Code of Ethics is mandatory for all members of FIRA CCIB. Its contents are therefore duly communicated and disseminated by the respective compliance bodies of each company. For these purposes, one or more training sessions will be organized so that we can all understand its contents and scope.

Likewise, when a new worker joins **FIRA CCIB**, he or she Will be given our Code of Ethics. The new worker must sign to indicate he or she has read and understood it and will adhere to it. This document Will be attached to the new worker's employment contract.

Any queries that may arise concerning the interpretation or application of this Code of Ethics should be addressed by consulting the corresponding compliance body of the company in question.

No member of the company, regardless of the position he or she occupies, may request that another member contravenes the provisions of this Code.

All personnel have the obligation to report any breach observed in the performance of their professional activities of the (i) Crime Prevention Model, (ii) Code of Ethics, (iii) any internal policy or (iv) any other irregularity. The communication should be made through the available complaints channel.



5. Compliance Bodies

The compliance bodies of each company are responsible for ensuring compliance with this Code, as well as with supervising the operation of the prevention model implemented.

6. Complaints Channel

In order to facilitate the Discovery and punishment of any legal instructions , or those of the Code of Ethics, that may occur, FIRA CCIB have established a complaints channel so that any breach of the Code of Ethics or any other applicable regulation can be reported.

6.1 Internal investigations

The receipt of a substantiated complaint will result in an internal investigation, which will be carried out with absolute respect for the rights and guarantees that the constitution and legal framework in force bestow on workers.

6.2 Non- compliance with the Code of Ethics

Non- compliance with our Code of Ethics affects us all. If as a result of an internal investigation it is found that an infringement of the Code of Ethics has occurred, it will be punished in a manner proportionate to the seriousness of the act.