



“KISEKI GROUP” CODE OF ETHICS

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1. Purpose

KISEKI GROUP's Code of Ethics aims to set out the values, principles and guidelines around conduct, providing a guide on how to behave for all people in the organisation as they carry out their professional activities.

2. Scope

This Code applies to all members of KISEKI GROUP, regardless of their employment contract, position or workplace. All laws, practices and internal procedures that are stricter than the provisions of the Code shall have precedence over it.

3. Basic Action Principles

a. Integrity

The company, along with all employees and senior management at KISEKI GROUP, must act with integrity, professionalism and respect.

i. Adherence to legal requirements

All employees and senior management at KISEKI GROUP must adhere to current legislation and behave ethically in all their actions.

ii. Ethical integrity

All business and professional activities by KISEKI GROUP and its employees must be conducted with integrity, honesty, and a commitment to avoiding corruption in any form, while also respecting the unique circumstances and needs of all parties involved.



iii. Probity in management

KISEKI GROUP explicitly forbids any form of bribery of authorities and public officials, and prohibits employees from giving to or receiving from third parties any undue gifts, benefits or favours outside of normal business practice whenever their value, characteristics or circumstances could potentially influence business, administrative or professional relationships.

iv. Conflict of interest

Employees and senior management must always act with loyalty and in the best interests of KISEKI GROUP when carrying out their work. They should also refrain from engaging in any activities that may create a conflict between their personal interests and those of the company.

v. Confidentiality

Employees and senior managers at KISEKI GROUP must safeguard the confidentiality of any information that could impact the interests of the company if disclosed or made public.

b. Professionalism

Employees and senior managers at KISEKI GROUP are expected to demonstrate a high level of professionalism through efficient performance and a strong focus on excellence and service quality. Accordingly, their conduct must be based on the following principles:

i. Quality

KISEKI GROUP is dedicated to ensuring the quality of its products and services by providing its employees with the resources necessary to develop and continuously improve



the most suitable management systems, all with a view to achieving the highest quality while considering profitability criteria. KISEKI GROUP shall strive to anticipate its customers' needs and meet all their expectations.

ii. Using and protecting corporate assets

KISEKI GROUP ensures its employees count on the resources necessary to carry out their professional activities, and undertakes to provide the means to protect and safeguard them. Employees are required to use the company's resources responsibly, efficiently and in accordance with their professional duties, duly safeguarding and protecting them in order to prevent any loss, damage, theft, or unauthorised or dishonest use.

iii. Transparency

Employees are required to provide accurate, relevant, comprehensive and timely updates on their performance or area of responsibility.

iv. Relationship with suppliers and contractors

All employees involved in recruiting contractors, suppliers and external partners must act impartially and objectively, considering quality and cost criteria and avoiding personal conflicts of interest with the company.

c. Respect for human rights

All actions by KISEKI GROUP shall adhere strictly to the Human Rights and Public Freedoms set out in the Universal Declaration of Human Rights, which shall be mandatory for all members of the board of directors, senior managers and employees (who are fully aware of and willingly accept them), based on meeting the following undertakings:



i. Respect and non-discrimination

KISEKI GROUP is responsible for ensuring a work environment that is free from any form of discrimination or harassment. Employees must be treated fairly and with respect by their superiors, subordinates and co-workers. Any abusive, hostile or offensive behaviour, whether verbal or physical, shall not be tolerated.

ii. Eradication of all forms of child labour

KISEKI GROUP shall not engage in any work with minors. The company subscribes to and promotes compliance with human rights, and refrains from collaborating with any organisations that fail to respect them. It therefore undertakes to comply with all the provisions set forth in this area by the International Labor Organization (ILO) and the United Nations Global Compact.

iii. Work/life balance

KISEKI GROUP is dedicated to maintaining a healthy work-life balance for all employees and to implementing initiatives to achieve this.

iv. Equal opportunities

KISEKI GROUP promotes equal opportunities for the professional and personal development of all employees, regardless of age, gender, marital status, race, nationality, political opinions and affiliations, religion, or any other personal, physical or social condition. Employees are recruited and promoted based solely on objective criteria of merit and ability.

v. Occupational health and safety



KISEKI GROUP shall provide a safe, stable environment for all its employees, and undertakes to continuously update all occupational health and safety measures and to comply with relevant regulations in all its business venues. Employees are responsible for strictly following all health and safety standards. Employees must also use the assigned equipment responsibly while performing hazardous activities, and share their knowledge with co-workers and subordinates with a view to promoting adherence to safety practices.

vi. Confidentiality of personal data

KISEKI GROUP agrees to only request and use those personal data that are strictly necessary for efficient management of its business or which are required by law. Furthermore, KISEKI GROUP shall take measures to safeguard the privacy of personal data and ensure that any information shared for business purposes is done so securely and in compliance with current legislation. All employees with access to this information shall ensure its confidentiality and refrain from disclosing or misusing it.

4. Undertakings with the community

a. Environment

KISEKI GROUP is committed to environmental respect in all of its activities, striving at all times to minimise any potential negative impacts. It will achieve this by providing its employees with the most suitable resources. KISEKI GROUP is committed to adhering strictly to all applicable environmental legislation.

b. Social commitment



KISEKI GROUP undertakes to act in a socially responsible manner by respecting cultural diversity and the customs and principles of the people and communities affected by its activities.

5. Interpretation and compliance

The Code outlines the ethical principles and undertakings that both KISEKI GROUP and its employees must adhere to when carrying out their work.

Any employee who becomes aware of or reasonably suspects any breach of this Code should notify their supervisor or report it using the designated link: <https://kiseki.factorialhr.es> This channel can be used to report non-compliance with the rules set out in this Code, and to answer any questions regarding its application.

KISEKI GROUP shall guarantee the confidentiality and anonymity of anybody using the whistleblower channel. All whistleblower reports will be carefully analysed to check for any breaches of the Code while ensuring due respect for all individuals involved.

Any such reports that do not include the identity of the reporting party will still be evaluated and processed whenever the evidence provided and subsequent investigations uncover actual non-compliance.

KISEKI GROUP is committed to taking all necessary measures to mitigate any adverse consequences stemming from whistleblower reports made by employees in good faith, as outlined in this document. Any non-compliance with this Code that amounts to a violation of employment standards will be subject to corresponding sanctions, independent of any other liabilities the breaching employee may have incurred.

This Code has been revised and approved by the general meeting of KISEKI, S.L., in agreement with KISEKI SERVICES BARCELONA, S.L., on 24th October 2023, and shall remain in force until such time as they agree to revise, update or repeal it.