

CODE OF ETHICS AND CONDUCT

Subscribed by **CANARSHIP, S.L.U.**

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1. MESSAGE FROM THE CHAIRMAN

As a Corporate Group, we assume responsibility for securing the future of our business for the benefit of all our employees, customers, partners and shareholders. Our commitment to sustainable growth is based on our passion for quality, reliability, accountability, customer service and business ethics and Compliance.

We ensure integrity and professionalism in our actions and behavior. We transmit the importance of our dedication and good faith to the entire GRUPO ROMEU by promoting a corporate culture based on regulatory compliance.

This Code of Ethics and Conduct forms part of our Corporate Compliance System and our Program for the Prevention and Detection of criminal risks behaviors. We establish the principles and values, which are necessary for our good governance and we regulate our way of working and relating with one another.

I encourage you to read and consult this Code of Ethics and Conduct and to use it as a reference guide for all daily business activities, governed by the values of good faith, professionalism, ethics, transparency, integrity and good corporate governance.

This Code of Ethics and Conduct is a general policy, and it is everyone's responsibility to know, respect and comply with it. In addition, we must all comply with the compendium of regulations, protocols and control mechanisms related to our business that will be issued from the general framework of this Code.

Yours sincerely,

José María Romeu Loperena
Chairman of the Board of Directors
GRUPO ROMEU

2. OUR CODE OF ETHICS AND CONDUCT

This Code of Ethics and Conduct forms part of the policies, protocols and manuals already implemented within GRUPO ROMEU¹. It is therefore a reference guide and foundation for the ethical principles that all employees, managers, directors and shareholders of **GRUPO ROMEU** must assimilate and apply when carrying out their daily business activity.

2.1. PURPOSE OF THE CODE

The purpose of this Code of Ethics and Conduct (hereinafter "the Code") is to establish, the principles and values, which should inspire and govern the development of the activities and relationships carried out by **GRUPO ROMEU**. Including all the subsidiaries companies of the Group, as well as each and everyone one of the employees, managers, directors and partners and suppliers of **GRUPO ROMEU**.

Likewise, the approval of this Code allows developing the daily operations in an ethical, serious, professional and honest environment in accordance with the most fundamental principles of good faith, as well as full and permanent compliance with the current laws. In **GRUPO ROMEU**, it is our mission to promote a corporate culture built on compliance with the law and based on integrity, transparency and good corporate governance. Our goal is to prevent the commission of crimes or offences within **GRUPO ROMEU** in the most efficient way possible, and we especially join the struggle against corruption, both public and private, in order to promote fair market competition.

2.2. SCOPE OF APPLICATION

This is a mandatory Code and compulsory for all the employees, directors, administrators, shareholders, suppliers and members of all the different categories that form part of **GRUPO ROMEU**. This Code also includes all outsourced companies, intermediaries, agents, commission agents and/or suppliers that do not have internal procedures or codes of conduct, and who must at least comply with the principles and provisions established in this Code of GRUPO ROMEU.

¹ ROMINVEST, SL. (Holding Company) and Subsidiaries companies that are participated directly or indirectly by ROMINVEST, S.L.

It is everyone's responsibility, regardless of their role within their own organization or company, to ensure respect and enforcement of this Code. No breach of this Code will be tolerated or permitted. Therefore, any behavior, which goes against the Code, whether directly, indirectly or otherwise, must be immediately reported to **GRUPO ROMEU**, and the person reporting said breach will be protected in accordance with the current regulations.

3. PRINCIPLES AND VALUES

3.1. GUIDING PRINCIPLES OF GRUPO ROMEU

The principles established in this Code shall be developed according to the protocols and control mechanisms incorporated into GRUPO ROMEU Criminal Risk Prevention Program at the time of its approval by the Board of Directors, as well as any others that may be incorporated in the future.

GRUPO ROMEU bases this commitment on the following *guiding principles*:

- 1) **Integrity and ethics:** All people who have a connection to GRUPO ROMEU Companies, whether or not they are employees, are obliged to perform their activities following the highest standards of integrity, ethics and honesty and always in accordance with the principles and values established in this Code.
- 2) **Compliance:** **GRUPO ROMEU** demonstrates its firm determination to conduct all activities in full compliance with the ethical rules and standards. **GRUPO ROMEU** therefore completely rejects any inappropriate behavior, situation or activity that goes against the guidelines of this Code. It emphasizes its firm rejection of any form of corruption, money laundering, fraud or criminal offence, either alone or in conjunction with others, in the course of the Group's activities. In order to facilitate the communication of these behaviors the company has provided its employees with a **whistleblower channel** that complies with the highest guarantees and regulatory standards.
- 3) **Corporate Social Responsibility:** **GRUPO ROMEU** declares its commitment and the importance in performing its activities while respecting the Society, its cultural diversity, and its customs. All organization members are required to respect all Fundamental Human Rights as well as the nationally and internationally recognized Public Freedoms.

Responsible and sustainable growth is fundamental for the success of **GRUPO ROMEU**.

- 4) **Employment equality and a Safe and Healthy Working Environment:** **GRUPO ROMEU** promotes equality in the professional development of its employees and is committed to applying the principle of non-discrimination and protection of health and safety in the workplace. All members have the same opportunities. All the decisions about professional promotions are based on education and training, merits, effort, and when necessary, on leadership skills and qualities, which are always valued objectively.

Likewise, **GRUPO ROMEU** is committed to providing honest and fair working conditions to all of its directors, managers and employees. One of its objectives is to encourage and promote *Equality Plans*, as well as conciliation programs that facilitate the balance between personal and professional life by adjusting to the personal and family situations and circumstances of its employees, managers and directors.

Similarly, **GRUPO ROMEU** will not tolerate any abusive, hostile or offensive conduct. Nor will it tolerate any discrimination on the grounds of race, sex, sexual orientation, belief, ideology, religion, social origin, disability, nationality, age or any other circumstance among any of **GRUPO ROMEU** Company members, regardless of their rank or qualifications. Any type of harassment in the workplace, whether of a sexual nature or not, is also forbidden, and there is a specific protocol which will go into effect from the moment that any sign or suspicion of harassment, intimidation, or “mobbing” is detected.

- 5) **Respect and commitment to the environment:** **GRUPO ROMEU** is committed to an environmental protection and preservation policy and is concerned with respecting and caring for the environment in order to be more sustainable and efficient, working systematically to promote and support Green Policies among the Group’s members.

4. VALUES OF GRUPO ROMEU

In order to comply with these principles, **GRUPO ROMEU** bases its actions on the following fundamental values:

- 1) **Commitment and Effort:** **GRUPO ROMEU** always fulfills with the acquired commitments, by assuming all responsibility exceeding clients’ expectations. Their objective is always to provide optimum results within the established deadlines by anticipating problems and future demands.
- 2) **Teamwork:** **GRUPO ROMEU** encourages teamwork, respect and collaboration among all members of the organization. Likewise, they

promote collaboration and mutual support by exchanging ideas and knowledge in order to achieve common objectives and goals.

- 3) **Loyalty: GRUPO ROMEU** is loyal to its clients, collaborators and members of the organization and always defends honesty and integrity with its members, clients and business partners.
- 4) **Sustainability: GRUPO ROMEU** maintains its organizational balance through a sustainable and socially responsible economic model.
- 5) **Human Quality: GRUPO ROMEU** upholds the highest ethics based on respect, honesty and integrity in regards to all of its actions and those of its members. For this reason, we promote open and transparent communication among all the members of the Group.

5. RULES OF CONDUCT

5.1. CORPORATE AND SOCIAL BEHAVIOUR

5.1.1. INTERNAL FUNCTIONING OF THE CORPORATE BODIES.

In our daily activities, we deal with people or companies that maintain commercial relations with **GRUPO ROMEU** (suppliers, clients, third parties). It is important that any of the decisions taken in **GRUPO ROMEU** are based on the interests of the Group, and not in any personal interest or relation whatsoever. For this reason, **GRUPO ROMEU** establishes mechanisms and guidelines of action to prevent and avoid such conflicts of interest.

A **conflict of interest** may arise when Company members have private or personal interests that damage their personal or integral fulfilment of obligations within the Company. Private or personal interests are understood as any possible agreement that is in the interest of oneself, one's relatives, friends or acquaintances.

As a result, **GRUPO ROMEU** will not accept the existence of conflicts of interest between its employees, managers, directors or partners. Therefore, when personal and professional interests are contrary to one another, said situation will be immediately communicated to the *Compliance Officer* of GRUPO ROMEU through the internal channels established for this purpose (*Whistleblower Channel*).

5.1.2. RELATIONSHIPS WITH AND AMONG EMPLOYEES.

The relations with and among employees must be based on the guiding principles of **GRUPO ROMEU** Companies described above. To this end, **GRUPO ROMEU** gives high priority to:

- Comply with the labor laws and regulations.
- Promote absolute respect for the differences and opinions of others, with the consequent prohibition of all types of harassment and discrimination.
- Safeguard members and facilities through equipment, devices, systems and safety procedures.
- Define, communicate, and enforce internal policies and regulations.

5.1.3. RELATIONSHIPS WITH THIRD PARTIES AND WITH THE MARKET.

Business relationships with third parties, understood as suppliers, customers, competitors and partners, as well as with investors and agents, operating within their specific markets shall be governed by the following principles:

1) Leadership and Transparency.

The administration and management of **GRUPO ROMEU** will be entrusted to the most suitable people according to their knowledge, qualities, experience and leadership capacity, opting at all times for a model of shared management to take advantage of the synergy and complementarity among the managers of **GRUPO ROMEU** Companies.

2) Professionalism and solidarity.

GRUPO ROMEU is governed by strictly professional criteria, requiring its employees to show seriousness, dedication, pride in a job well done, responsibility and loyalty.

The employees, executives, directors and partners of **GRUPO ROMEU** Companies will disregard their personal interests when making business decisions and will try to ensure that the administration and management of the Group is organized according to social interests and not in regards to family or personal interests. This practice creates long-term values for the shareholder and ensures complete commitment to legality, safety and adequate risk management.

GRUPO ROMEU, to the best of its ability, will assist employees, managers and directors in achieving their professional aspirations. Those employees, managers and directors of **GRUPO ROMEU** whose conduct, behavior or personal efforts are not consistent with their requests will not have the right to obtain this assistance.

3) Fair competition and antitrust policies.

GRUPO ROMEU is committed to carrying out its ordinary activities in accordance with the Antitrust and Unfair Competition Regulations both national and within the Community. It specifically commits to avoid all acts, which are conducts considered forbidden by the legislator, according to the aforementioned regulations.

It is mandatory to consult with the *Compliance Officer* before signing agreements and contracts that may violate trade and competition laws or regulations.

In the event that any of GRUPO ROMEU Companies has or may become dominant in a market or geographical region, additional precautions should be taken in order to avoid strategies that could be interpreted as intentions to exclude or damage present or potential competitors.

GRUPO ROMEU is committed to fair competition in the market, thereby promoting free competition for the benefit of users and consumers while always complying with the current legislation.

5.1.4. RELATIONSHIP WITH THE PUBLIC ADMINISTRATION MEMBERS.

The behavior of the employees, managers and directors of **GRUPO ROMEU** Companies who may have some type of relationship with Public Administration members, whether national or foreign, holding an elected office or not, must always be governed by transparency, ethics, integrity, and cooperation.

It is not allowed to take any action on behalf of **GRUPO ROMEU** or on behalf of any of its Companies that involves the delivery, acceptance, agreement or offering of gifts, presents, excessive hospitality or hidden commissions, among others, to Public Administration members or to persons closely related to them.

Donations that seek to influence the Public Administration, or whose purpose is to obtain an illicit commercial advantage will be forbidden.

Contributions by society (or as a member of or on behalf of society) to political parties, regardless of their affiliation or orientation, are also prohibited.

No personal or family relationships with a public authority or official can be enforced, regardless of its causes or motivations. The same behavior must be followed, regarding contacts with foreign officials and/or authorities.

5.1.5. RELATIONSHIPS WITH SUPPLIERS AND THIRD PARTIES

GRUPO ROMEU, within a framework based on confidentiality and respect, seeks to give suppliers the same opportunities when establishing contracts without generating false expectations and always maintaining coherence, independence and integrity in the selection process. The assessment of the suppliers is based on the Company's principles of good governance, integrity, responsibility and diligence.

GRUPO ROMEU's commitment to respecting human rights and ethical behavior also involves encouraging and monitoring compliance of the individuals and organizations that comprise its supply chain, such as suppliers.

GRUPO ROMEU will therefore, whenever it is possible, include clauses in its supplier contracts that require compliance with the principles regulated in this Code of Ethics and Conduct. Additionally, it will carry out reviews of the supplier compliance with these regulations.

5.1.6. THIRD PARTY INTERMEDIARIES

Ignorance is not a valid excuse for violating anti-corruption laws. **GRUPO ROMEU** Companies must ensure the good reputation and willingness to comply with the Code of Conduct of all possible third parties and intermediaries. If necessary, the Compliance Officer may carry out an exhaustive review and collect the necessary documentation from the possible subjects who are to act as intermediaries.

Likewise, the third party intermediaries involved with **GRUPO ROMEU** shall promise to sign an acceptance of this Code of Conduct proving their knowledge that any an inadequate management on their part may be harmful to **GRUPO ROMEU**. Said damage includes potential harm to clients as well as possible damage to its positive image and reputation.

5.1.7. HEALTH AND SAFETY IN THE WORKPLACE

GRUPO ROMEU is firmly convinced that it provides all of its members with a safe workplace in accordance with the current legislation regarding occupational hazard prevention. Therefore, it provides a suitable, healthy and adapted workplace for all the members. The members of **GRUPO ROMEU** will scrupulously comply with the rules for risk prevention in the workplace.

Likewise, employees of **GRUPO ROMEU** are forbidden to arrive or to work under the influence of any type of drug or toxic substance, be it psychotropic, narcotic, or alcoholic, while carrying the functions entrusted to them.

Nor does **GRUPO ROMEU** permit the carrying of weapons or potentially dangerous instruments, unless required for the normal conduct of business.

The members of **GRUPO ROMEU** must inform their superiors of any known breach of these occupational risk prevention regulations committed by other members of **GRUPO ROMEU** or by a third party (suppliers or clients accessing the installations, subcontractors, etc.). Said members must also inform the Human Resources Manager or through any communication channel available to **GRUPO ROMEU** members.

5.2. BEHAVIOR IN RELATION TO CORPORATE RESOURCES

5.2.1. CONFIDENTIALITY OF INFORMATION

1) Privileged and confidential information of GRUPO ROMEU

All the directors, managers and employees of **GRUPO ROMEU** Companies have the duty and obligation to maintain confidentiality of all the information related to the company that could be classified as privileged, confidential, reserved and/or secret. Said information cannot be disclosed or used for personal benefit. The term **confidential information** includes:

- All information that is not of public nature that affects the companies' business in its broadest sense: details regarding clients, markets, financial data, methods or processes. Said information may not be disclosed under any circumstances, without the express authorization of the person responsible for the organization.
- Information provided by third parties to **GRUPO ROMEU**, which is subject to confidentiality agreements.

The following information is considered to be, but not limited to, confidential or privileged information:

- Accounting information and financial projections.
- Mergers, acquisitions, partnerships, expansion plans and business plans.
- Voucher operations and financing.
- Commercial and operational policies and practices.
- Judicial and/or administrative disputes.
- Organizational changes.
- Research and development of new products.

- Personal information regarding employees of **GRUPO ROMEU**.
- Intellectual and industrial property, such as industrial secrets, registered trademarks, patents and copyrights.
- Customer and supplier lists, price structures and policies, business cards.
- Software screen images and entertainment manuals.
- Information related to advertising, communication and images.
- When disclosing this information, we must differentiate between two specific situations:
 - When confidential information must be disclosed for the necessary purpose of an activity, all possible precautions and measures should be taken to protect its confidentiality.
 - Whenever said information concerns a third party, it may only be disclosed with the third party's approval.

GRUPO ROMEU agrees to adopt the necessary measures to protect the classified and confidential information by signing a **written and legally binding confidentiality agreement** in accordance with the current existing legal guarantees with all third parties.

All files will be carefully guarded, according to current legislation and **GRUPO ROMEU**'s internal policies and procedures.

All employees **GRUPO ROMEU** are required to communicate to the IT System Department. Any incidents that may occur while accessing the information systems

An incident, it is understood as any irregularity that affects or may affect data security.

This communication must be made immediately and always within the day upon which it is discovered.

Similarly, any reasonable indication of leakage of confidential and proprietary information and its use must be reported to the *Compliance Officer* as soon as it becomes known.

2) Personal Data

GRUPO ROMEU and its employees who, because of their position, will handle employee, manager, director or partner personal data, will only be able to use such data in accordance with the provisions of the General Data Protection Regulation (EU) 2016/679 and the Organic Law 3/2018, of December 5th, on the Protection of Personal Data and the guarantee of Digital Rights and the regulations developing it, and by adhering at all times to the internal procedures implemented within **GRUPO ROMEU** Companies. Likewise, the treatment of

personal data must be adapted to the same purpose for which they were collected.

In the case of *unauthorized processing*, no treatment of personal data cannot be done, without the Data Protection Officer's (DPO) prior review and authorization.

All other activities which are also expressly prohibited in this document or in other of the Spanish Data Protection Agency's regulations and instructions cannot also be done.

GRUPO ROMEU is committed to information security and personal data protection and has adequate measures, including a *Data Protection Officer (DPO)* to control and safeguard privileged information.

5.2.2. INTELLECTUAL AND INDUSTRIAL PROPERTY

GRUPO ROMEU protects its industrial and intellectual property rights and respects the rights of third parties in this matter.

Given the capacity for innovation and the work of its employees, managers and directors, **GRUPO ROMEU**, its clients, or its suppliers can generate ideas, services, strategies and business opportunities, which must be protected from discovery and disclosure.

These Industrial and Intellectual Property rights can be materialized according to substantially different forms (processes, designs, methods, commercial strategies, client information, prices, etc.). For this reason, the employees, directors and managers of **GRUPO ROMEU** Companies may not disclose, obtain copies or use such rights for personal or illegitimate benefits. Neither may they assign them to third parties without the previous and express authorization of **GRUPO ROMEU**, since the industrial and intellectual property rights developed within **GRUPO ROMEU**, using the organization's resources are owned by **GRUPO ROMEU**.

Likewise, reinforced measures of diligence and care must be adopted when dealing with information related to the industrial and intellectual property rights of clients or third parties. *The reproduction of third party material protected by intellectual or industrial property rights is completely prohibited.*

Similarly, all manufacture, import, possession, use, offering or introduction into the market of objects or procedures protected by industrial property rights without the consent of their owner is prohibited. This includes patents and utility models, industrial or artistic models or designs, among others.

5.2.3. ASSETS PROTECTION

All **GRUPO ROMEU** employees are responsible for protecting and safeguarding the assets under his/her control. In no case may they participate, influence, or allow situations or actions in conjunction with theft, robbery, bad use, loan or sale of assets in an unauthorized way.

Likewise, the assets owned by **GRUPO ROMEU** Companies, as well as the available services, must serve solely and exclusively for the benefit of the company. In no way, they can be used for different purposes, unless previous authorization has been granted by the Head of the involved department and by the Compliance Officer.

If such assets and/or services are used for charitable purposes or donations, authorization must be obtained from the Head of the involved department and from the Compliance Officer.

5.2.4. GIFTS AND PRESENTS POLICY

The exchange of gifts and invitations between customers and suppliers is sometimes a legitimate way to build trust in commercial and business relationships. However, when gifts or invitations are given in excessive or inappropriate amounts, they may serve to exert inappropriate influences and can represent bribes or appear to be as such.

As an exception, offering and/or accepting gifts or invitations to/from customers/suppliers may be permitted when all three of the following conditions are met simultaneously:

- a) Gifts that are permitted by the current legislation and that cannot be interpreted as an incentive to act in a way that alters professional impartiality and objectivity.
- b) Gifts that are given or received, as part of an accepted commercial practice or a social courtesy and which were not requested.
- c) Gifts that have a symbolic or economically insignificant value.

The obligated parties shall reject or return all gifts or invitations that do not comply with the above requirements. Should said return involve a legal violation or constitute a serious offense for the person or entity offering the gift, the Compliance Officer must be informed.

5.2.5. ENVIRONMENT

GRUPO ROMEU is committed to the care and respect of the environment in its daily activities. By adopting the necessary measures, it conducts its activities, maintains the highest level of safety, and minimizes the negative environmental impacts in all of its processes, installations, and services. At the same time, it ensures the maximum protection for its employees, suppliers, clients, and the environment.

GRUPO ROMEU guarantees the safety of all liable individuals and entities by complying with the prevention measures specific to each case, thereby contributing to the safety of others and to protecting the environment.

6. LEGAL COMPLIANCE

All the directors, executives, partners and employees of **GRUPO ROMEU** must comply with and abide by the current legislation, regardless of their rank or field, when carrying out their respective duties and services. This especially holds true for situations that have evident social impacts or that involve members of the political sector.

GROUP ROMEU is committed to upholding the values of honesty and integrity in all of its actions. It will avoid all forms of corruption, and it will constantly respect the specific necessities and circumstances of all involved while carrying out its business and professional Group activities.

7. SUBCONTRACTING

All companies under contract with **GRUPO ROMEU** to provide or perform services must comply with the abovementioned clauses in the present Code of Conduct. Said company under contract with **GRUPO ROMEU** is responsible for ensuring compliance with this Code in all actions pertaining to said outsourced company.

Therefore, subcontracts will only be granted to companies that fully respect workers' rights, uphold the provisions ensuring Health, Safety and Hygiene in the Workplace including all provisions according to Occupational Risk Prevention, and whose hiring of employees complies with all current provisions and legislation.

The aforementioned subcontracted company must adjust its actions to ensure compliance of this Code of Conduct, either by signing the corresponding contract or adhesion clause or by possessing a Code of Conduct, that contains similar

characteristics. If neither of these conditions are met, no contract will be signed with any company or said situation will be cause for termination of the contract.

8. WISTLEBLOWER CHANNEL (*WHISTLEBLOWING*)

The internal *Whistleblower Channel (Whistleblowing)* represents an effective method of identifying and correcting company deficiencies. It provides a channel for communicating irregular practices or behavior within the organization by employees and, on occasion by third parties, such as suppliers.

By means of the Whistleblower channel, **GRUPO ROMEU** guarantees that all the organization's employees, acting in good faith, are able to communicate irregular behavior while maintaining confidentiality and without any repercussions or discriminatory action towards them for doing so.

Through the internal and/or external Whistleblower procedure, **GRUPO ROMEU**, personnel can report any irregularity, non-compliance or violation of the conducts and provisions regulated in this Code.

Said employees will be able to report possible irregularities, undue acts contrary to current legislation or to **GRUPO ROMEU's** internal regulations that could entail the organization's responsibility (criminal, civil or administrative). However, these communication channels may also be used to introduce questions, innovations, or ideas, which could contribute to improving Compliance with these regulations and with our business and cultural ethics.

All the complaints will be received through **GRUPO ROMEU's** communication and complaint channels or through any other future channels established for this purpose by means of the superior hierarchy, Human Resources, mailbox or communication mail or any other means provided on the web platform and the Employee's Portal, as well as through the *Compliance Officer*.

The Compliance Officer is the responsible person within **GRUPO ROMEU** for receiving all the complaints submitted through the *Whistleblower Channel* or *Ethical Channel*, which will be properly investigated, by an ad hoc Compliance Committee.

Based on the complaints received and their subsequent investigation, the *Compliance Officer* can extract key information regarding any potential control failures that brought about the misconduct in order to implement all additional control measures that may be deemed necessary from this improper activity.

9. CODE OF ETHICS AND CONDUCT'S APPROVAL

The Board of Directors of **GRUPO ROMEU** will approve the present Code and will proceed to issue the necessary regulations for its implementation. **GRUPO ROMEU** is in charge of developing these provisions and updating them to make sure that they always reflect the current social and legal realities.

All directors, executives and employees of GRUPO ROMEU Companies are responsible for complying with the principles, guidelines and directives contained in this Code and ensure its compliance. If they suspect any non-compliance with the said provisions, they should immediately inform their hierarchical superior or the *Compliance Officer*, through the channels established for this purpose.

The employee will be protected against any form of reprisal and his/her identity will be safeguarded. Only the people in charge of processing the complaint or communication will have access to this information.

10. DISCIPLINARY MEASURES IN CASES OF NON-COMPLIANCE

When necessary, **GRUPO ROMEU** may sanction employees, suppliers, or business partners for violations of this Code of Ethics and Conduct.

Failure to comply with the Code's provisions or protocols, or any procedures which develop or complement it, may result in the corresponding disciplinary sanctions in accordance with the statutory regime, the Collective Agreement, the labor legislation and all other civil and mercantile obligations undertaken by the employee with **GRUPO ROMEU**.

In the case of a criminal offense, **GRUPO ROMEU** will involve the relevant authorities and fully cooperate in the judicial proceedings.

11. COMMUNICATION OF THE CODE OF ETHICS AND CONDUCT

The Code of Ethics and Conduct will be communicated and disclosed to all the employees of **GRUPO ROMEU**. It will be done through the Employee's Portal, by e-mail, by the web page, or by any other means used for its communication. All the Directors within their respective areas will cooperate in this above-mentioned communication. The communication of the Code will be issued according to the corresponding Action Plan.

Barcelona, December 19, 2019