



Advancing
in Care

CODE OF CONDUCT



Code of Conduct

Since its foundation in 1922, the commitment to ethical excellence and full compliance with applicable regulations has been fundamental in AC Marca's way of proceeding. For this reason, AC Marca has designed the present Code of Conduct which collects ethical values, guiding principles and behavioural standards that govern the exercise of its daily activities.

Through this Code of Conduct AC Marca aims to promote its stakeholders to adapt their performance to action guidelines defined herein.

In Barcelona, 2026

AC Marca Business Group

Contents

1.- Scope of Application	¡Error! Marcador no definido.
2. - Guiding Principles	1
2.1. - Compliance with the Law and Ethics	1
2.2. - Equal Opportunities and Non-Discrimination	1
2.3. - Occupational Health and Safety: Compliance with Health and Safety regulations	2
2.4. - Conflicts of Interest	2
2.5. - Environmental Protection	2
2.6. - Relations with Third Parties	2
2.7. - Dealings with Competitors:.....	3
2.8. - Use of AC Marca's Assets	3
2.9. - Confidential Information and Data Protection	3
3. - Observance of the Code of Conduct	4



1. Scope of Application:

The Code of Conduct shall apply to Directors, Managers, and employees of AC Marca, regardless of their geographical location and position within the organizational structure of AC Marca.

The guidelines set forth in the Code of Conduct affect all companies that make up AC Marca, both nationally and internationally. Therefore, in this Code of Conduct "AC Marca" refers not only to the parent company AC Marca, but to all the companies that are part of the AC Marca Business Group.

Furthermore, AC Marca undertakes to disseminate the content of this Code of Conduct to all suppliers and collaborating companies as to make them take part in its implementation.

AC Marca will use all means within its reach to enforce this Code of Conduct.

2. Guiding Principles:

AC Marca aims to ensure that all individuals and entities to which this Code of Conduct is of application to, comply with the following behavioral guidelines during any collaboration with a stakeholder:

2.1. Compliance with the Law and Ethics:

AC Marca undertakes to carry out its business activity in accordance with all applicable legislation.

AC Marca's employees must strictly adhere to the laws of the place where they are performing their duties, and shall observe an ethical behavior in their actions throughout, avoiding any misconduct that could legally compromise AC Marca or produce any adverse effects on its reputation.

No employee shall knowingly collaborate with third parties in violating the law, and must dissociate from participating in activities that might undermine the respect for the principle of legality.

2.2. Equal Opportunities and Non-Discrimination:

Each employee is entitled to a fair, courteous and respectful treatment by their supervisors, subordinates and peers. Consequently, AC Marca requires its employees to treat each other with deference in the promotion of an optimum, healthy and safe work-environment.

AC Marca prohibits behavior that may imply any sort of discrimination based on age, sex, ethnicity, nationality, ideology, political opinions or any other personal, physical or social condition of its employees. AC Marca encourages equal opportunities for each of its employees without any sort of discrimination.



AC Marca rejects all types of violence, harassment (physical, sexual, psychological, moral or other), abuse of authority at work, or further conducts that can create an offensive or intimidating work-environment for its employees.

2.3. Occupational Health and Safety:

AC Marca promotes the implementation of health and safety policies and assumes the preventive measures established within the legislation in force in each country, extending its application to its employees, suppliers, subcontractors and other stakeholders with which it operates.

To create and maintain a safe working environment and prevent occupational risks and accidents, all AC Marca employees must understand and comply with the protection of health and safety rules, as well as ensure their own personal safety and the safety of all those who may be affected by their actions or omissions.

2.4. Conflicts of Interest:

Each employee must avoid any circumstances that may lead to a conflict of interest between their personal interests and those of AC Marca, abstaining from representing AC Marca, and intervening or influencing in decision making situations in which they, any of their relatives or any third party linked to them through an economic relationship may have a direct or indirect personal interest in.

If an employee were to be affected by a conflict of interest, they are obliged to notify their direct supervisor before carrying out the operation or activity in question, in order to protect AC Marca's interests and resolve the situation in good faith.

2.5. Environmental Protection:

One of AC Marca's fundamental commitments is the protection of the environment. AC Marca complies with all applicable environmental regulations, standards and permits.

AC Marca is dedicated to improving its production processes in order to minimize environmental impacts on its industrial activity and in the treatment of waste, emissions and discharges.

All employees must assume AC Marca's commitment to respect the environment in the development of their daily business activities.

2.6. Relations with Third Parties:



AC Marca's employees shall interact with clients, suppliers, public administrations and other institutions in a lawful, ethical and respectful manner. Employees shall not offer clients or potential clients any advantage contrary to applicable laws or to generally accepted business practices.

No employee of AC Marca may offer or receive gifts, favors or compensation of any kind that may influence a decision-making process related to the performance of the duties arising from their position.

Employees must communicate truthful and complete information in their interactions with any third parties.

2.7. Dealings with Competitors:

All AC Marca employees undertake to ensure compliance with Competition and Antitrust laws, and to compete in a fair and objective manner, avoiding any anti-competitive conduct.

2.8. Use of AC Marca's Assets:

Employees are responsible for the best use and protection of AC Marca's assets, which can only be used for their own legitimate purposes within the scope of the business organization.

2.9. Confidential Information and Data Protection:

Information and knowledge are both considered main resources to AC Marca as they are essential for the development of its business activity, and should therefore be subject to special protection.

All information and knowledge generated within the scope of the business organization shall be property of AC Marca.

AC Marca employees must maintain professional secrecy and confidentiality upon the reserved information and knowledge to which they have access to as a result of their professional activity, refraining from its improper use during their relations with third parties, and shall not reveal or use the confidential information for personal purposes.

Confidential information means any data or information that has not been made public and is considered as sensitive, such as product formulation, laboratory and production protocols and methodologies, customer and supplier data, financial policies and accounting or costs data, strategic plans or any others of a similar nature.



AC Marca complies with all current legislation on Data Privacy, regarding its clients, collaborator's or employee's personal data, adopting all legal measures required to ensure compliance with the provisions of the Spanish Organic Law on Data Protection.

3. Observance of the Code of Conduct:

AC Marca shall communicate and disseminate the content of this Code of Conduct among all its employees and collaborators. All employees who join AC Marca must accept the behavioral guidelines established herein.

Employees and collaborators must report any breach or violation of the standards of conduct set out in this document to the Ethics Committee through AC Marca's Ethics Channel, available on the intranet and on the Grupo AC Marca corporate website, as well as via the following link: <https://acmarca-canaletico.integrityline.com>.

AC Marca will periodically review and update the Code of Conduct, taking into consideration the suggestions and proposals made by its employees and the commitments made by AC Marca in terms of social responsibility and good governance.