

Ethical code

Version 1 – July 2019

OBJECTIVE

In response to the current environmental regulation, the Management Department of GRUPO EMPRESARIAL COSTA, SL has developed this Code of Ethics with the aim of advocating the highest ethical standards in the development of its business activity and all companies in participates (hereinafter referred to as "GRUPO COSTA").

This Ethical Code represents GRUPO COSTA's commitment to compliance with current law and ethical standards, and establishes the general guide to follow in decision-making and in the relationship with employees and managers, suppliers, customers, distributors and other partners and business partners of GRUPO COSTA.

The Ethical Code is the highest standard normative instrument in GRUPO COSTA's internal regulatory structure, and inspires the internal policies, protocols and processes in which it is developed.

SCOPE OF APPLICATION

This Ethical code, as well as the internal policies, protocols and processes in which it is developed, are applied to all employees and managers of GRUPO COSTA, regardless of their position and geographical location.



WHO WE ARE?

The history of GRUPO COSTA is linked to the birth of Piensos Costa, a reference company in the national pig sector, founded in 1966 in Fraga (Huesca). This company, initially dedicated to the purchase and sale of cereals and feed, has experienced in recent years a significant growth, due to the application of integration models, expansion and growth that have allowed it to consolidate itself as a benchmark in the national and European agri-food sectors.

Today, GRUPO COSTA is present in 107 countries and bills 600 million euros per year.

On the other hand, GRUPO COSTA is committed to natural products from the origin, obtained through the vertical integration process of the group, which begins with the control of pig feed, the care of livestock and the guarantee of food safety in all states: birth and breeding (Thinks Costa), cutting (Costa Food Meat), and transformation and elaboration of deli (Villar and Casademont). Control of the entire process provides full traceability throughout the value chain and provides transparency.

Besides, GRUPO COSTA is committed to diversification and is formed by companies engaged in

activities totally outside the field of food, such as companies focused on the plant protection sector, automobile, wine making, hospitality and renewable energy, among others.



1 Compliance with legality

Regulatory compliance is the necessary budget of the current Ethical code.

Therefore, all employees and managers of the companies that make up GRUPO COSTA must comply with the legislation in force in the development of their activity.

The employees and managers of GRUPO COSTA **must also respect all the internal rules of the company.**



2 Employees and managers

The employees and managers of GRUPO COSTA will keep a working environment that favours the full development of professionals. Therefore, **respect for people's dignity, trust, cordiality and teamwork must prevail.**

GRUPO COSTA promotes non-discrimination on the basis of race, colour, nationality, social origin, age, sex, civil status, sexual orientation, ideology, political opinions, religion or any other personal, physical or social condition of its professionals, as well as equal opportunities between them.

In particular, GRUPO COSTA **it will promote equal treatment between men and women** in terms of access to employment, training, the promotion of professionals and working conditions, as well as access to and supply of goods and services. One of the fundamental principles of GRUPO COSTA is to provide all its workers with the same opportunities in access to work and professional promotion.

GRUPO COSTA rejects any manifestation of violence, physical, sexual, psychological, moral or other harassment of abuse of authority at work and any other conduct that generates an intimidating or offensive environment for the personal rights of its Professional. Specifically, GRUPO COSTA **will promote measures to prevent sexual harassment and sexual harassment on the basis of sex, when considered necessary. For their part, the employees, managers and collaborations of GRUPO COSTA undertake to avoid and report any conduct susceptible to harassment or intimidation.**

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Confidentiality

Personal information. GRUPO COSTA is committed to respect the confidential nature of the personal information provided by its employees and managers within the framework of labour-related relationships, as well as to preserve its integrity and confidentiality in accordance with the current data protection regulations.

Personal data. The company undertakes not to disclose personal data of its employees, suppliers or collaborators, unless express consent of the interested parties or the disclosure is covered by the current regulations, as in the case of requirements judicial or administrative proceedings. Under no circumstances may the personal data of employees be processed for purposes other than those provided for legally or contractually provided for

Confidential information. The employees of GRUPO COSTA who, by their activity access confidential information of the Company, are compatible to keep secret, and to comply with the current regulations, as well as internal policies, protocols and processes, such as the Policy of Protection of Data.

Likewise, employees, managers and collaborators are required to maintain the strictest confidentiality and secrecy with respect to any confidential or sensitive information that they may have in respect of the companies or entities where they had previously developed their work.

These commitments remain in force after the termination of the professional relationship with GRUPO COSTA.

In case of termination of the employment or professional relationship, any reserved or confidential information will be returned by the employee, including the supports in which it is storage.

Confidential documents. GRUPO COSTA employees will keep confidential documents in suitable places that guarantee their confidentiality.

Reproduction or access to a Confidential Document must be expressly authorized by the person responsible for the document to the person who has access or obtains the copy must be included in the list of persons with access to confidential information.

Employees and collaborators of GRUPO COSTA should warn the recipients of reproductions or copies of confidential documents of the prohibition to make copies of them.

4 Proper use of social media tools

Social media tools. GRUPO COSTA offers its employees and collaborators the necessary resources for the performance of their activity, as well as the mechanisms for the proper safeguarding of them.

The employees and collaborators of the company **undertake to use responsibly the means owned by GRUPO COSTA** by making responsible use of them and using them only for professional purposes.

In addition, all employees of GRUPO COSTA will respect the company's specific corporate rules and procedures on resources and means.

Proper use of social media tools. **There is no expectation of privacy** in the use of the electronical resources and the whole computing resources available to the employee for the performance of their duties. That is why the use and the information contained **is subject to review by GRUPO COSTA** in the exercise of its faculty of control.

The employees of GRUPO COSTA should be aware that the use of the means and resources made available to them implies acceptance of these conditions.

Intellectual and industrial property. Employees of GRUPO COSTA should be aware that the company owns the property and existing intellectual or industrial property rights in the programs, computer systems, equipment and other resources. Therefore, the employees and collaborators of GRUPO COSTA undertake **not to exploit or use in any way the computer systems and applications of the company for purposes other than those provided** in this Code or in its development regulations.

In addition, employees will not install or use the computer resources provided by the company, programs or applications that infringe intellectual property rights or otherwise of third parties, or that are likely to damage such prejudice the interests of GRUPO COSTA or third parties related to the Company.

5

Accounting and billing

GRUPO COSTA guarantees the truthfulness and transparency of the company's financial information, in accordance with the accounting principles provided in national and international standards.

In addition, the employees and managers of the company undertake to comply with the internal rules of GRUPO COSTA regarding billing, payments and refunds.



6

Preserve the environment

Act preventively and actively to reduce the possible environmental impacts that our activity may cause and promote as main areas of action the following:

- Reducing the consumption of resources, emissions and wastes,
- Increasing and promoting the activities of reusing and recycling.



7

Conflict of interests

Managers, employees and collaborators of GRUPO COSTA **must protect the interests of the company**, as well as ensure and promote its good reputation, avoiding acting against its interests.

Consequently, the managers, employees and collaborators of GRUPO COSTA will not carry out any activity or transaction in which their personal interests prevail at the expense of the company's interests.

In order to prevent a potential conflict of interest, **managers, employees and collaborators who, in the context of a particular activity or transaction, are in a real or potential conflict of interest must communicate such situation immediately** to the Compliance Officer in order to have it indicated the mode of processing.



8

Preventing corruption and other irregular or illegal behaviour

In GRUPO COSTA **the realization and receipt of gifts is limited, being forbidden** those who have the purpose of **bribery** or intend to influence the recipient to make decisions that compromise their impartiality and good judgment.

Under no circumstances is allowed the delivery of presents, gifts, personal benefits or economic compensation to public workers and employees, whether national or foreign, leaders of political parties, public office positions or candidates for such jobs.



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Compliance with the ethical code

The content of this Ethical Code is mandatory for the administrators, managers, employees and collaborators of GRUPO COSTA.

GRUPO COSTA has appointed a Committee, which is entrusted, among other functions, with the periodic verification of the effective compliance with this Code.

Conduct contrary to the principles contained in the Code of Ethics, as well as in the other internal rules in the company, may give rise to the formulation of the disciplinary file and, when appropriate, the application of the regime appropriate sanction, in accordance with the seriousness of the non-compliance and within the legal context applicable under the Workers' Statute and the Collective Agreements that apply.

In this regard, the Ethics Committee shall manage those actions to be taken in relation to the staff of GRUPO COSTA in any case the principle of proportionality and preserving the rights of defence of the affected person.

In addition, the administrators, managers, employees and collaborators of GRUPO COSTA undertake to identify and communicate to the Ethics Committee any conduct inappropriate, irregular, and/or likely to violate the content of the present

Ethical code or the company's internal regulations, independent if they cause a benefit or damage to GRUPO COSTA.

For this purpose, the Costa Group Ethics Committee has enabled a **channel of complaints** available to all addresses, employees and collaborators through the following email address:

canaletico@grupoempresarialcosta.com

Complaints must be identified and relate the detail of the events that have occurred. The identity of the complainant will in no case be communicated to the complainant and there will be no reprisal of any kind against the complainants.

GRUPO COSTA undertakes to treat this data with the strictest compliance with legislation on the protection of personal data.





¿DO YOU HAVE ANY DOUBT?

Remember that, if you have any question about the interpretation and/or application of the content of this Ethic code, you can contact the Ethic Committee of GRUPO COSTA by sending your questions to the following email address:

canaletico@grupoempresarialcosta.com