



GENERAL  
CORPORATE  
COMPLIANCE  
POLICY

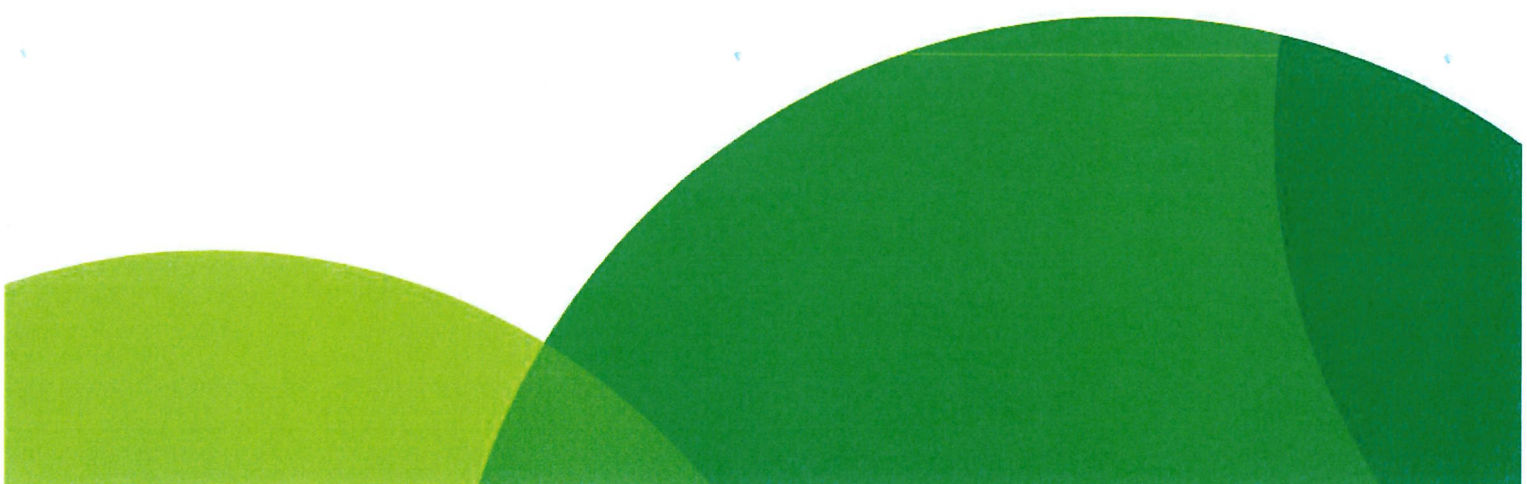


**SIPCAM**  
*Growing attitude*

**GENERAL CORPORATE COMPLIANCE POLICY**

**SIPCAM INAGRA, S.A.**

**Version 02**





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## 1. Purpose of the General Criminal Compliance Policy.

The Code of Ethics of the Organisation establishes the basic principles that must guide the actions of all the Organisation Members. These principles are perfectly aligned with the culture of integrity and respect for the rules established in SIPCAM INAGRA S.A. (hereinafter, "INAGRA", "the Organisation", or the "Company").

In the definition of the principles mentioned above, consideration has been given not only to INAGRA's interests but also to the requirements that may arise from the Organisation's relations with the rest of the Stakeholders.<sup>1</sup>

This Criminal *Compliance* Policy (hereinafter, the "Policy") develops the provisions of the Code of Ethics. It formally expresses INAGRA's will or objective to maintain, in the development of its activity, behaviour that respects the law and ethical values that define it and constitute the fundamental pillar of its activity. Taking this premise as a starting point, the Company documents in this Policy its will in this matter and the principles which, concerning criminal risks, must be respected by all members of the Company.

INAGRA has established zero tolerance for any conduct that constitutes a crime or violates the internal rules of the Organisation.

For this Policy to become a reality, the commitment of INAGRA's Governing Body<sup>2</sup> and Senior Management<sup>3</sup> is essential, and the approval of this Policy evidences this.

The content of this Policy is binding and mandatory for all INAGRA members, employees, managers or self-employed workers. It shall be easily accessible to those to whom it is addressed, who must be aware of it and comply with it.

It shall also be provided to INAGRA's Business Partners when circumstances make it advisable, considering the risk they may transfer to the Organisation.

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<sup>1</sup> Stakeholders: natural or legal persons who, not being Business Partners or Organisation Members, may be affected or perceived to be affected by an activity or decision of the Organisation. <sup>2</sup> Governing Body: One assigned responsibility and authority for the activities carried out by the Organisation, as well as its governance. Senior management reports and is accountable to the governing body.

<sup>3</sup> Senior Management: Person or Group of persons who direct and control an organisation at the highest level.

<sup>4</sup> Business Partners: those natural or legal persons with whom the Organisation has business relations, in a broad sense, who are not members of the Organisation.

## 2. Objective and Subjective Scope of the Policy.

**Subjective Scope:** Entities and persons concerned.

This Policy is mandatory and applies to the entire Organisation.

Members of the Organisation must comply with its contents, regardless of the territory in which they are located.

Likewise, the content and commitment to comply with this Policy shall be extended to Business Partners, whenever circumstances so advise, to comply with the due diligence that INAGRA pursues in selecting Third Parties and insofar as they may transfer severe risks to the Organisation.

It is essential to mention that INAGRA belongs to the Group formed by SIPCAM OXON, S.P.A., which holds 100% of the shares of SIPCAM NEDERLAND HOLDING N.V., holder of 99.97% of INAGRA. SIPCAM EUROPE, S.P.A., which owns 99.97% of the shares of SIPCAM IBERIA S.L., belongs to the same Group. SIPCAM OXON S.P.A., through INAGRA, controls more than 50% of SIPCAM JARDIN, S.L.'s shareholding.

IBERIA and JARDIN also have a Corporate Compliance Programme and Policy in line with this. Specifically, INAGRA, IBERIA and JARDIN share offices in Valencia, which also means they share some departments and services.

• **Objective Scope:** Affected Activities.

This Policy applies to criminal risks that may arise in the conduct of INAGRA's business. As a result of the implementation of the Corporate Criminal Compliance Programme, an exhaustive analysis was carried out to identify the Criminal Risks that affect or may affect the Organisation in the development of its activity and which appear as documented information in the SIPCAM INAGRA, S.L. Situation Report.

The Status Report details the main activities of INAGRA that could entail a criminal risk to adequately monitor them and establish controls to mitigate the risk detected.

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<sup>5</sup> Members of the Organisation: the members of the governing body, managers, employees, workers or temporary employees or under collaboration agreement, and volunteers of an organisation, as well as all other persons under the hierarchical subordination of any of the above.

<sup>6</sup> Due diligence: an operational process that aims to obtain and evaluate information to help assess criminal risk.

<sup>7</sup> Third party: a natural or legal person or body independent of the Organisation.

An assessment was also made of the likelihood and impact that the commission of the various offences would have on the Organisation.

### 3. Behavioural Parameters Concerning Compliance Objectives.

Based on the analysis of the main risks in criminal matters in INAGRA, in line with the Policy, the *Corporate Criminal Compliance* Programme is aimed at the prevention and, where appropriate, detection of criminal conduct that could make the Organisation liable or imply a breach of its Code of Ethics.

In this sense, within the prevention policy, INAGRA:

- It strictly prohibits, in its activities, the commission of criminal acts or conduct that may be contrary to its Code of Ethics.
- It requires all its members to comply with criminal legislation, as well as all sectorial laws, of whatever rank related to said legislation (prevention of occupational hazards, LOPD, intellectual and industrial property, etc.)
- It has established mechanisms for monitoring the crime prevention programme and the Policy (controls, procedures...). These are periodically reviewed within the framework of continuous improvement that inspires this Policy in particular and the Corporate Compliance Programme in general. These monitoring and control mechanisms are known to the recipients, and there are ongoing communication and training activities.
- It will require business conduct in compliance with all procedures and protocols set out in the *Corporate Compliance* Programme and the Code of Ethics. Such behaviour will also be expected from Suppliers and Business Partners.
- - Communicate to all employees the existing limits on their behaviour concerning their professional performance and provide them with the tools and training to carry out their work with diligence, transparency, objectivity, respect and compliance with the legislation in force and the Company's internal regulations, these interests prevailing in all cases over the business results.

- It has made a communication channel available to all members, who are obliged to report facts or suspicious conduct relating to criminal risks, guaranteeing confidentiality and the absence of reprisals for the whistleblower as expressly set out in the Internal Communication Channel.
- It has a *Compliance Officer* appointed by the Board of Directors of INAGRA, with powers to act throughout the Organisation. Its essential function is to supervise the correct functioning and compliance with the crime prevention programme, including this Policy. In performing its duties, it enjoys complete independence and autonomy within its competence and regularly reports to the management body. Its regulation has been developed in the Statute of the *Compliance Officer*, created for this purpose.

## 4. Consequences of non-compliance

Failure to comply with any of the stipulations contained in this Policy or those that develop or complement it will lead to the imposition of the corresponding disciplinary sanctions, as established in the crime prevention programme, respecting in all cases the Workers' Statute and the Collective Bargaining Agreement applicable in the case of workers and the contracts signed in the case of professionals.

## 5. Knowledge and Declaration of Conformity

I have received the complete text, and I know and have been informed in detail about the content of the Criminal Compliance Policy of SIPCAM INAGRA S.A., as well as its obligatory reading and compliance.

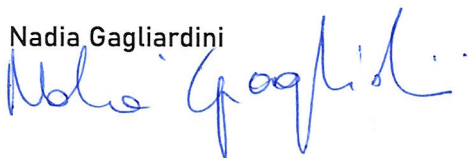
I also undertake to report any breaches of this Policy that I detect through the Internal Communication Channel established for this purpose.

## 6. Approval of the General Corporate Compliance Criminal Policy

The senior management of Sipcam INAGRA, S.A. makes it clear that for this Policy to become a reality, the commitment of the Governing Body is essential. For this reason, in adopting this commitment, this Policy is approved, which will be of obligatory knowledge and compliance by any interested party affected by its activity or decision-making.

This General Corporate Compliance Policy may be modified according to internal and/or external regulations, changes in the business or the appearance of new risks.

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