

CODE OF CONDUCT AND ETHICS



VERSION 3.0

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial matters. The text outlines various methods for organizing and storing records, including digital databases and physical filing systems. It also mentions the need for regular audits and reviews to ensure the integrity of the data.

2. The second part of the document focuses on the role of communication in achieving organizational goals. It highlights the importance of clear and concise communication, both internally and externally. The text provides guidelines for effective communication, such as using appropriate language, listening actively, and providing feedback. It also discusses the benefits of open communication, including improved collaboration and decision-making.

3. The third part of the document addresses the issue of risk management. It defines risk as the potential for loss or damage and explains how to identify, assess, and mitigate risks. The text provides a framework for risk management, including the identification of risks, the assessment of their likelihood and impact, and the implementation of control measures. It also discusses the importance of monitoring and reviewing risks over time.

4. The fourth part of the document discusses the importance of training and development. It emphasizes that ongoing training and development are essential for maintaining a skilled and motivated workforce. The text outlines various training and development methods, including classroom instruction, on-the-job training, and self-directed learning. It also discusses the importance of setting learning objectives and evaluating the effectiveness of training programs.

5. The fifth part of the document discusses the importance of innovation and creativity. It emphasizes that innovation and creativity are essential for staying competitive in a rapidly changing market. The text provides guidelines for fostering innovation and creativity, such as encouraging open communication, providing resources for experimentation, and rewarding creative ideas. It also discusses the importance of protecting intellectual property and managing innovation risks.

6. The sixth part of the document discusses the importance of sustainability. It defines sustainability as the ability to meet the needs of the present without compromising the ability of future generations to meet their own needs. The text outlines various sustainability initiatives, including energy conservation, waste reduction, and social responsibility. It also discusses the importance of measuring and reporting on sustainability performance.

7. The seventh part of the document discusses the importance of ethics and integrity. It emphasizes that ethics and integrity are essential for building trust and maintaining a positive reputation. The text provides guidelines for ethical behavior, such as being honest, transparent, and respectful. It also discusses the importance of establishing a code of ethics and providing training on ethical issues.

8. The eighth part of the document discusses the importance of customer service. It emphasizes that excellent customer service is essential for retaining customers and attracting new business. The text provides guidelines for providing excellent customer service, such as listening to customer needs, responding promptly, and resolving problems effectively. It also discusses the importance of measuring and improving customer satisfaction.

9. The ninth part of the document discusses the importance of financial management. It emphasizes that sound financial management is essential for the long-term success of any organization. The text outlines various financial management practices, including budgeting, forecasting, and financial reporting. It also discusses the importance of monitoring and controlling financial performance.

10. The tenth part of the document discusses the importance of legal compliance. It emphasizes that organizations must comply with all applicable laws and regulations to avoid legal penalties and reputational damage. The text provides guidelines for ensuring legal compliance, such as staying up-to-date on legal changes and implementing internal controls. It also discusses the importance of seeking legal advice when needed.

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INTRODUCTION



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1. INTRODUCTION

This Code of Conduct and Ethics is the formal guide reflecting the principles, values and basic moral and ethical fundamentals which should guide the actions of Juver Alimentación, S.L.U. (Hereinafter “Juver Alimentación” or “Juver”) and all of the people who comprise it.

1.1 Objective

The aim of this Code is to establish principles and general guidelines of conduct to guide the actions of the business during the performance of the professional activity of all the people who make up the Company, ensuring at all times compliance with current legislation.

1.2 Development

Juver Alimentación is committed to promoting the widest possible dissemination of this Code to all relevant persons, and providing them with sufficient tools to promote its implementation.

Honesty is the fundamental principle governing the activity of Juver’s work. This is why, in cases in which the activity is not subject to any laws, regulations or other obligations, the guiding principle for conduct should always be honesty.



The Company expects every person to use good judgement in their actions and ask for advice whenever there is any query regarding behaviour to their supervisor, and where required to the Compliance Office (ORCN), where the matter will be discussed and resolved.

1.3 Recipients and scope of application of the Code

Juver's Code of Conduct and Ethics applies to all staff of the Company, regardless of the position they hold or the place in which they carry out their work, and is binding to all workers, partners and administrators of Juver Alimentación, without distinctions or exceptions. Therefore, it is mandatory to comply and to respect the principles and behaviours described below.

GENERAL PRINCIPLES



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The first part of the paper discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The second part of the paper discusses the importance of maintaining accurate records of all assets and liabilities. This is essential for ensuring the accuracy of the balance sheet and for providing a clear audit trail. The third part of the paper discusses the importance of maintaining accurate records of all income and expenses. This is essential for ensuring the accuracy of the income statement and for providing a clear audit trail. The fourth part of the paper discusses the importance of maintaining accurate records of all cash flows. This is essential for ensuring the accuracy of the cash flow statement and for providing a clear audit trail. The fifth part of the paper discusses the importance of maintaining accurate records of all other financial information. This is essential for ensuring the accuracy of the financial statements and for providing a clear audit trail.

2. GENERAL PRINCIPLES

Juver's Code of Conduct and Ethics is structured based on the following principles:

2.1 Respect for the law and applicable regulations

Juver undertakes to act at all times in accordance with current legislation, with full respect for human rights and public freedoms, rejecting child labour and, in general, any form of exploitation.

All staff of Juver must avoid any conduct that, even without violating the law, may be detrimental to the reputation of the Company or the Group; and must act with honesty and integrity in all their interactions and transactions, in accordance with the laws that affect their work.

No staff member shall knowingly collaborate with third parties in violation of any law.



2.2 Respect for people

Juver is committed to maintaining a comfortable, healthy and safe working environment to ensure the physical and moral integrity of its workers. It also rejects any manifestation of physical, psychological or moral assault or abuse of authority, as well as any other conduct that could create an intimidating or offensive environment within the rights of persons, for reasons of race, religion, politics or trade union, nationality, language, sex, marital status, age or disability.

2.3 Reconciliation of personal/family and working life

Juver considers the holistic development of persons to be essential, and is committed to continue working for the welfare of its staff, encouraging measures to achieve a balance between the family/personal and professional responsibilities of its employees.

2.4 Health and safety at work

Juver promotes the adoption of policies on health and safety in the workplace by adopting preventive measures as established in current legislation, with the aim of achieving a high level of safety in its facilities and services.

In addition, it promotes the application of its rules and policies on health and safety at work with partner companies and suppliers with whom it operates.

Juver provides its staff the resources and knowledge needed to be able to carry out their duties efficiently, safely and in a healthy environment.

2.5 Selection, remuneration and professional development

The process of staff selection and promotion at Juver will always be done on an honest and fair basis, and will be based on the skills and performance of professional duties as defined in the requirements of the position, respecting the principles of impartiality and equality of opportunities for all parties involved.

On accepting the contract, the hired staff member will receive the information pertaining to the tasks and functions of the position they will fill, meaning that acceptance of the contract is based on an effective understanding of the position and conditions.



Should the possibility arise, internal promotion of staff is preferred, provided that they fit the professional profile required (necessary skills and abilities) for the position.

2.6 Respect for the environment

Preservation of the environment is one of the basic principles of Juver.

Being aware of the influence that its activities may have on the environment, protection of the environment is a major concern, and it is committed to respecting the environment and complying with all relevant regulations.

To this end, it has defined and implemented an environmental management system that covers waste management, energy expenditure, natural resource consumption, water consumption and wastewater discharges, air emissions, noise emissions, and environmental actions, with plans and programs in place to prevent, control and reduce the impact of its activities.

Juver is committed to minimising its environmental impact throughout the life cycle of its products up to their final disposal, developing at each stage of the process of design, manufacture, distribution, sale and use, measures to reduce and compensate for this impact.

GENERAL GUIDELINES
OF CONDUCT



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[illegible]

3. 3.GENERAL GUIDELINES OF CONDUCT

The Code of Ethics determines specific guidelines for conduct that must be adhered to and respected by both staff members of Juver as well as any partner companies.

3.1 Corruption, bribery and influence peddling

Juver is opposed to any attempt to influence the will of people inside or outside the company in order to obtain some benefit through the use of unethical practices, and will not allow other persons or entities to use such practices within its staff.

Juver employees cannot accept or offer, directly or indirectly, any gifts, remuneration, promises or compensation that supposes an improper influence on commercial, professional or administrative relations.

3.2 Conflict of interest

Juver considers loyalty to be an essential value, one which is also compatible with the possibility that employees may carry out other business or professional activities as long as they are legal and do not conflict with their responsibilities as employees.



As such, they will refrain from representing the Company, intervening or influencing any decision making in matters which, directly or indirectly, they themselves, their relatives or associates, have personal interest.

3.3 Gifts, freebies and benefits

Gifts are only permitted when delivered or received as part of a commercial practice or generally accepted courtesy public use, consisting of objects or hospitality with a symbolic or financially insignificant value, that does not influence any business decisions, as well as those offered on specific dates, the aim of which is only to maintain good business relationships.

In the event that the gift or freebie does not comply with the prescribed parameters, it should be refused or, where appropriate, returned, in such a way that it does not pose a serious offence to the offerer.

In case of doubt, employees should consult with their immediate supervisor, or where appropriate the Compliance Office.

3.4 Irregular Payments / Charges

Juver does not condone any lack of integrity in the persons or entities with which it carries out its business, and therefore will not allow any payments or charges not set out in agreements, or any kind of unusual payment under conditions that differ from those established in agreements or contracts, or any activity related to money laundering.

In case of any doubt, or observation of cases of irregular payments, employees must first inform their immediate supervisor, and where appropriate, the Compliance Office.

3.5 Business and financial records. Tax Obligations.

Juver Alimentación ensures the accuracy and transparency of the information contained in its accounting records, and in the management of its balance sheet and profit and loss account; as well as all the information necessary for its operation, in accordance with the provisions of the Law, and current principles and technical standards.

Documents and records shall at all times be at the disposal of internal/external auditors, in accordance with the principles outlined above.

Juver Alimentación expressly prohibits any practice involving the illegal circumvention of tax or duty payments to the detriment of state, regional, provincial or local Public Finance, or any other administrative entity, so such practices should be avoided at all times.



3.6 Quality and safety of products

Juver's mission is to make healthy and tasty products designed to meet the needs of the consumer. To achieve this, Juver works to offer quality products, pledging to abide by all applicable laws, utilising all controls necessary to ensure consumers the highest food safety and quality, with a commitment to continuous improvement of products in accordance with new technologies.

3.7 Advertising

Any information conveyed to the public shall be true, clear, accurate and honest according to the principles of fair competition and good business practice, free from any elements that might lead to an erroneous interpretation of the characteristics of the products and services, so that they do not mislead in any way.

EXTERNAL RELATIONS



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4. EXTERNAL RELATIONS

In the process of its activities, Juver establishes relationships with other individuals, companies, organisations and public and political institutions, always following the principles of respect that govern this Code.

4.1 Relations with partner companies and suppliers

Customer Relations

Juver's attitude to dealing with its customers is always focused on availability, respect and courtesy, with a collaborative relationship and high professionalism.

Contracts and communications with Juver customers (including advertising messages) are clear and simple, compliant with current legislation, without resorting to elusive or improper practices; complete in such a sense that they do not fail to disclose any element relevant to the customer's final decision.

Relationships with suppliers

Relationships with suppliers should be based on a criteria of honesty. In each case, selection of suppliers and decisions on conditions of purchase are stipulated based on objective parameters, such as quality, convenience, price, capacity, efficiency of services and the products on offer, while also ensuring the integrity of their business practices together with socially responsible, ethical actions and respect for the law.



4.2 Relationships with competitors

Juver undertakes to promote free competition for the benefit of consumers and users. It declares its commitment competition while acting in a legal and loyal manner, complying with the rules of competition, while respecting the rules of the free market, and avoiding any conduct that constitutes or may constitute collusion, abuse or restriction of competition.

4.3 Relations with organizations, institutions and public bodies and authorities

Community

Juver is aware of the effects of their own activity within a frame of reference, in the economic and social development and general wellbeing of the community, and ensure that the interests of Juver are reconciled with those of the community/environment.

Relationships with non-profit organisations

Juver is in favour of and contributes, where appropriate, to activities of non-profit organisations, with product donations, opting for redistribution of production surpluses (if any) for the poor and marginalized.

Media relations

Las relaciones con la prensa, los medios de Relationships with the press and other media must fall to and be reserved to General Management, who will manage such relations in accordance with the policies adopted by the company.

Exterior communications follow the guiding principles of truth, correction, transparency and prudence, and aim to promote the knowledge of company policy, programs and projects.

Workers, partners and administrators cannot provide information to other parties, nor undertake to do so, without the authorization of the General Management.

Relations with public institutions/administration

Relationships with public, local, national and international institutions and administrations should be based on criteria of maximum transparency and correctness, accuracy and consistency. Such relationships must be performed and managed in the most absolute and rigorous accordance with the law and current legislation, the principles defined in the Code of Conduct and Ethics, in such a way that the integrity or reputation of either party shall not be compromised.

To this end, any obligations with Public Administrations and Institutions are reserved exclusively for persons authorised by the management.

By participating in recruitment tenders, Juver adopts behaviours focused on the principles of good faith, transparency, professional conduct, loyalty and legality in dealing with the public entity and other participating subjects.

INFORMATION MANAGEMENT



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5. INFORMATION MANAGEMENT

5.1 Transparency and complete information.

Juver Alimentación favours a continuous and complete flow of information between the various business areas, the Management, the different chains of command and the Compliance Office.

In any case, information transmitted both externally and internally from the organisation must comply with the requirements of truthfulness and transparency.

5.2 Privacy of information

Juver Alimentación and its workers must ensure the confidentiality/privacy of information that is in its power and the observance of the rules on data protection.

Staff who, for whatever reason, access information of corporate interest, are in no way authorised to disseminate or use such information outside the purposes for which they have been granted permission by company management.



5.3 Use and protection of property and assets

All employees of Juver Alimentación are expected to act responsibly with care and attention for the company's assets against loss, damage, misuse, theft, fraud, embezzlement and destruction of the same. These obligations cover both tangible and intangible assets, including trademarks, know-how, confidential or privileged information and computer systems.

5.4 Intellectual and industrial property

Juver is committed to the protection of intellectual and industrial property, both its own and of others, and works to ensure scrupulous respect for the rights of copyright, patents, trademarks, domain names, designs and technical expertise. Only duly authorized trademarks, images and texts shall be used in advertising.

The intellectual and industrial property that comes as a result of the work of employees during their tenure in the company, and that is related to the present and future business, shall be the property of Juver.

COMPLIANCE WITH
CODE OF CONDUCT
AND ETHICS



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The first part of the paper discusses the importance of understanding the cultural context of the research. It highlights the need for researchers to be sensitive to the values and beliefs of the communities they are studying. This is particularly important in the field of education, where cultural differences can significantly impact learning outcomes. The author argues that a one-size-fits-all approach to education is not only ineffective but also potentially harmful. Instead, educators should strive to create a culturally responsive environment that respects and builds upon the knowledge and experiences of all students.

The second part of the paper explores the challenges of conducting research in diverse cultural settings. It discusses the difficulties of finding a common ground between the researcher's perspective and the participants' worldview. The author notes that language barriers, differing communication styles, and varying levels of literacy can all pose significant obstacles. To overcome these challenges, the author suggests a collaborative approach where researchers work closely with community members to design and implement the study. This approach not only helps to build trust and rapport but also ensures that the research is relevant and meaningful to the community being studied.

The third part of the paper presents a case study of a research project conducted in a rural, low-income community. The project aimed to investigate the factors that influence children's school attendance and academic performance. The researchers found that cultural beliefs about education, as well as economic constraints, were major barriers to school success. For example, some parents believed that children should be working to help support the family, and others felt that school was a waste of time. The researchers worked with the community to develop a program that addressed these issues, providing parents with information about the benefits of education and offering financial support to help cover school-related expenses. The results of the program showed a significant increase in school attendance and improved academic performance, demonstrating the importance of culturally responsive interventions.

The final part of the paper discusses the implications of the findings for future research and practice. The author emphasizes the need for continued collaboration between researchers and communities, as well as the importance of ongoing evaluation and adaptation of research programs. The author also calls for more research on the role of culture in education, particularly in the context of globalized societies where cultural diversity is increasingly prevalent. The paper concludes by reiterating the central theme: that understanding and respecting cultural differences is essential for effective research and education.

6. COMPLIANCE WITH CODE OF CONDUCT AND ETHICS.

The guiding principles and criteria contained in this Code of Conduct and Ethics are mandatory for its recipients.

To guarantee the implementation of the Code, the company has created Compliance Office to ensure Follow-through and compliance with the Code, promoting its contents and interpreting its rules, as well as resolving any doubts or queries that may arise.

6.1 Composition of the ORCN

The Compliance Office shall be composed of the following members of the company:

- General Manager
- Management Control Representative
- Human Resources Manager
- Operations/Manufacturing Manager



6.2 Reporting

Any employee who has concerns regarding the implementation of the Code who has observed a situation that could lead to a breach or violation, or suspected breach or violation, of any of the ethical principles and standards of conduct set forth in this Code, shall inform their immediate supervisor and, if applicable, the Compliance Office, acting within the scope of their functions by resolving any reports that may arise from non-compliance with the Code.

The communication system in this regard is defined in the INTERNAL INFORMATION SYSTEM policy and the procedure for the management of information received in the Internal Information System, which is published on the Company's website.

6.3 Policies and procedures

This Code contains general principles and guidelines of conduct that must be understood and complied with by all employees of Juver Alimentación in the carrying out of their work.

There will also be made available to Juver staff, through the virtual portal, a series of specific Policies and Procedures that complement the Code of Conduct and Ethics that all employees must understand and accept:

- Quality, environmental and food safety policy
- Equal opportunities policy.
- Protocol for the prevention and treatment of moral and sexual harassment in the workplace.
- Health and safety in the workplace policy.
- Computer use protocol.
- Disciplinary regime.
- Protocol of powers
- Internal Information System Policy and the procedure for the management of information received.



The first part of the paper discusses the importance of understanding the cultural context of the research. It highlights the need for researchers to be sensitive to the values and beliefs of the communities they are studying. This is particularly important in the field of education, where cultural differences can significantly impact learning outcomes. The author argues that a one-size-fits-all approach to education is not only ineffective but also disrespectful to the diverse cultures of our world.

In the second part, the author explores the challenges of conducting research in non-Western contexts. One major challenge is the lack of standardized research methods that are applicable across different cultures. What works in one cultural setting may not work in another. The author provides examples of how researchers have adapted their methods to better fit the needs of their study populations. For instance, some researchers have used oral traditions and storytelling as a means of gathering data, which is more culturally appropriate than written surveys in many non-Western societies.

The third part of the paper focuses on the ethical considerations of cross-cultural research. It emphasizes the importance of obtaining informed consent from participants, which may have different meanings in different cultures. The author also discusses the potential for cultural imperialism, where researchers impose their own cultural values and perspectives on the communities they are studying. To avoid this, the author suggests that researchers should engage in a process of cultural exchange and collaboration with their participants, rather than simply extracting data from them.

In the final part, the author discusses the implications of the research for policy and practice. It argues that a more culturally responsive approach to education is needed, one that recognizes and builds on the strengths of different cultures. This requires a shift in the way we think about education, from a focus on standardized testing and rote learning to a more holistic approach that values the individual experiences and knowledge of all learners. The author concludes by calling for a more inclusive and equitable education system that respects the diversity of our world.

