

THIRD-PARTY CODE OF CONDUCT

1. Purpose

The purpose of this Code is to demonstrate the commitment to integrity in business relations and to reaffirm the interest in contributing to economic, social, and environmental development in the locations where SPI operates.

Accordingly, SPI requires its Third Parties to adhere to the principles set forth in this Code and encourages them to share it with the third parties with whom they maintain commercial and contractual relationships, particularly suppliers, contractors, and subcontractors, in order to transmit and promote the commitment undertaken with SPI.

Nothing in this Code shall be construed as a reason or excuse for failing to comply with the obligations imposed by the laws or the regulatory framework applicable to SPI's business or operations.

2. Fundamental Principles

2.1 Ethics and Good Business Practices

Third Parties must:

- Work ethically and responsibly, discouraging any unlawful activity, and promote measures to prevent, detect, and address offenses related to fraud, bribery, corruption, extortion, influence peddling, money laundering, and terrorism.
- Refrain from offering, promising, paying, authorizing, requesting, and/or accepting money or any other form of bribe, with the intention of influencing, inducing, securing, or rewarding any action, omission, or decision for their own benefit, that of SPI, and/or another Third Party during the agreed-upon business relationship.
- Maintain independence and objectivity in business activities, reporting any identified conflicts of interest.
- Compete honestly, fairly, and transparently in bidding processes.
- Conduct genuine and lawful transactions, avoiding those intended to conceal the illicit origin of the use of funds or to finance or support groups operating outside the law, whether terrorist or organized crime groups.

2.2 Human Rights

SPI recognizes the obligation of companies, within their scope of action, to comply with the current legislation regarding respect for nationally and internationally recognized Human Rights.

In line with this, Third Parties must:

- Refrain from actions and behaviors that undermine the enjoyment of individuals' and communities' rights, including not engaging in any form of forced labor, child labor, or any other type of abusive labor practices, whether through direct hiring or through third parties.
- Eliminate all forms of discrimination against and among their employees and third parties.

- Adopt preventive and corrective measures to prevent or address sexual harassment, exploitation, corporal punishment, and any treatment that undermines human dignity, providing a safe, work environment free from violence and harassment, and implement and maintain fair labor practices in accordance with local or, where more favorable to workers, international regulations, thereby ensuring adequate working conditions.

2.3 Local Communities

SPI promotes and practices responsible engagement with local communities and contributes to their overall well-being. SPI requires Third Parties to comply with the following guidelines:

- Honor the principles of respect and value adopted by SPI with its various local stakeholders.
- Maintain respectful behavior toward the cultural practices and values of local communities, ensuring integrity in interactions with them and eradicating any dishonest actions that may expose them to unlawful and/or criminal acts.

2.4 Occupational Health

SPI promotes and implements a "Policy on Alcohol and Drug Use Prevention and Treatment" in the workplace in order to:

- Provide safe workplaces, free from risks to health, safety, and the environment.
- Promote the prevention and treatment of problems related to Alcohol and Drug Use.
- Communicate and disseminate the prohibition on using alcohol and drugs in the workplace and/or working under the influence of such substances.

Accordingly, Third Parties and, where applicable, their employees and/or subcontractors operating inside or outside SPI's facilities, must:

- Refrain from:
 - Possessing, consuming, purchasing, selling, or offering Alcohol and/or Illegal Drugs or Controlled Substances.
 - Reporting to work under the influence of alcohol or other substances that impair physical or intellectual performance.

- Using alcohol, drugs, or any other substance, whether prescribed or not, that may adversely affect normal job performance, without prior notification to SPI.
- Promote compliance among employees, suppliers, contractors, and subcontractors.
- Report any actual or potential non-compliance with the guidelines set forth in this Code.

2.5 Physical and Asset Security

SPI considers the protection of people, facilities, and the business to be fundamental principle.

All Third Parties are responsible for complying with and enforcing the security policies and requirements defined by SPI, and must:

- Comply with self-protection recommendations and alerts issued by SPI and take preventive measures within the Company's workplace to protect the assets made available by SPI.
- Safeguard their personal belongings, which remain under their sole responsibility and care.
- Report to SPI's Physical and Asset Security Department any suspicion or actual or potential security incident (assault, threat, attack, robbery, espionage, extortion, theft, infiltration, intrusion, sabotage, kidnapping, takeover of facilities, vandalism, etc.), ensuring confidentiality in its handling and disclosure.

2.6 Environment and Safety

Third Parties must comply with applicable environmental regulations, ensuring that such compliance is maintained throughout the value chain related to activities performed for SPI, minimizing environmental impact at the sites where they operate, and promoting efficiency and the responsible use of resources.

Third Parties must provide a safe work environment, ensuring that their personnel are competent for the task, have the appropriate means, equipment, and tools, and are aware of and comply with applicable safety and environmental regulations, including those of SPI.

2.7 Information Security

Third Parties must comply with the information security guidelines set forth by SPI and adhere to the required security pillars and controls in order to maintain and protect information, including physical and electronic assets, SPI's clients, and other third parties.

Third Parties must preserve the integrity and confidentiality of the information they receive as a result of their business relationships with SPI. Third Parties must protect the confidential information to which they have access; it must not be disclosed to third parties or used for other purposes. In addition, they must comply with all applicable local data protection laws and regulations, in accordance with their legal or contractual responsibilities.

3. Non-Compliance

In the event of observing and/or becoming aware of any conduct and/or situation that could potentially constitute a breach of this Code or be contrary to the good business practices set forth herein, SPI provides a reporting channel called the "Ethics Line." This channel is available to our Third Parties, ensuring confidentiality and anonymity for those who choose to use it, provided they act in good faith. It can be accessed through the website <https://ethicslineSPI.lineaseticas.com/>, by email at ethicsline@spi-corp.net, or by calling the toll-free number: 0800 -122 -0658.

This tool, available 24 hours a day, seven days a week, is administered by the international professional services firm KPMG to ensure transparency throughout the entire process.

4. Glossary

- **Third Party:** Any natural or legal person who, acting on behalf of, for the benefit of, or in the interest of SPI, provides goods or services at SPI's request; as well as anyone acting as a representative or business partner of SPI, or who is directly involved in obtaining, retaining, or facilitating business or carrying out activities related to SPI. This includes, without limitation, suppliers, contractors, subcontractors, consultants, advisors, representatives, any other service providers, and business partners.
- **Human Rights (HR):** Rights inherent to the human condition, as recognized by the legislation of each country or by international regulations that enshrine internationally recognized human rights.
- **Illegal Drugs or Controlled Substances:** All forms of hallucinogens, narcotics, stimulants, and drugs whose possession, transfer, or use is restricted or prohibited by law.
- **Alcohol and/or Drug Use:** Any ingestion or inhalation of alcohol and/or drugs regardless of frequency or intensity (including sporadic or occasional use).
- **Confidential Information:** Any technical, financial, tax, legal, or other proprietary information of SPI that has been identified as confidential.
- **Legal Regulations:** Regulations at any level issued by a competent authority and binding on the Company (including laws, decrees, resolutions, provisions, and other mandatory compliance documents).

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