

# SINTAC



## Recycling

### CODE OF ETHICS AND CONDUCT

v.2



COMPLIANCE

INSTITUTO VALENCIANO

<b>1. OBJECT .....</b>	<b>3</b>
<b>2. SCOPE OF APPLICATION.....</b>	<b>3</b>
<b>3. PRINCIPLES.....</b>	<b>4</b>
<b>4. GUIDELINES OF CONDUCT .....</b>	<b>5</b>
<b>4.1 INTERNAL CONDUCT GUIDELINES .....</b>	<b>5</b>
4.1.1 Responsibilities for the Code of Ethics and Conduct .....	5
4.1.2 Respect for people .....	6
4.1.3 Teamwork .....	7
4.1.4 Professional development and training. ....	7
4.1.5 Occupational safety and health. ....	8
4.1.6 Confidential Information. ....	8
4.1.7 Use and protection of the company's assets .....	9
<b>4.2 MARKET CONDUCT GUIDELINES .....</b>	<b>9</b>
4.2.1 Relationship with customers and suppliers .....	9
4.2.2 Anti-corruption measures (Bribes, influence-trafficking) .....	10
4.2.3 Anti-money laundering measures .....	10
4.2.4 Mutual respect and privacy.....	11
<b>4.3 ENVIRONMENTAL AND SOCIAL CONDUCT GUIDELINES.....</b>	<b>11</b>
4.3.1 Environmental protection .....	11
4.3.2 Social Responsibility.....	12
<b>5. WHISTLEBLOWER CHANNEL .....</b>	<b>13</b>
<b>6. VIGENCE AND ACCEPTANCE.....</b>	<b>14</b>

## 1. OBJECT

The Code of Ethics and Conduct is configured as a starting point of the model of ethical culture and compliance of SINTAC RECYCLING S.L. This culture aims to guide employee relationships; their actions with customers, suppliers and external collaborators; and relations with public and private institutions and with society in general.

The ultimate purpose of our Code is to promote an ethical culture beyond the legal requirements, for all external members and collaborators of our business organization, for whom ethical and integral behaviour is expected.

It also provides for the creation of a Whistleblower Channel that allows the confidential communication of consultations and non-compliances related to this Code.

## 2. SCOPE OF APPLICATION

The elaboration of this Code of Ethics and Conduct arises from the initiative of the management body of SINTAC RECYCLING S.L.; and implies that the entire management team and all employees are committed to sharing their implementation and making it their own, working to achieve their dynamization until they achieve their total consolidation in the company's culture.

The company will promote and encourage among its suppliers and external collaborators the adoption of behaviour guidelines in according with those defined in this Code of Ethics and Conduct.

### 3. PRINCIPLES

The Code of Ethics reinforces the development of the activity of all employees of SINTAC RECYCLING S.L. under the same values and ethical principles. The continuous monitoring of these behavioural patterns forms a model of action that helps them develop their activity, according to the following ethical principles:

- **Responsibility:** Both individual and in respect for people, society and nature.
- **Integrity:** Honesty, loyalty and good faith.
- **Transparency:** Veracity in information, both in internal and external communication.
- **Professionalism:** Efficiency, innovation, excellence and quality.

These principles describe the behaviour we expect from our managers and employees.

This Code aims to share with the people who make up the company the corporate principles that are part of the culture of good practices. To this end, we develop the behavioural models that are based on the above principles, and on the prevention of actions contrary to the law.

## 4. GUIDELINES OF CONDUCT

### **Respect for legality and ethical values.**

SINTAC RECYCLING S.L. undertakes to carry out its activities at all times in accordance with the current legislation, taking into account the purpose of the same and contemplating in all its actions an ethical behaviour.

The Code of Ethics and Conduct also reflects the company's commitment to respect for the International Declaration of Human Rights, the rights set out in the International Labour Organization Declaration and the principles of the Global Labour Compact United Nations.

Employees of SINTAC RECYCLING S.L. will ensure that their decisions are taken in accordance with the internal and external rules that apply to them.

In turn, employees shall inform the Ethics Committee of any breach of the legality, human rights or ethical values of which they are aware.

### 4.1 INTERNAL CONDUCT GUIDELINES

#### 4.1.1 Responsibilities for the Code of Ethics and Conduct

##### 4.1.1.1 Employee Responsibilities

All employees of SINTAC RECYCLING S.L. must fulfill the following responsibilities:

- Comply with the principles and rules described in this Code.
- Know and comply with applicable laws, regulations and rules.
- Participate in the training and information activities scheduled by the company.
- Understand and assume that non-compliance with the rules cannot be had as an option to consider within the framework of business risk.

- To inform the Compliance Officer of any act that they have knowledge that implies an illegality, fraud, abuse or corruption.

#### 4.1.1.2 Responsibilities of managers

The management staff of SINTAC RECYCLING S.L. has, in addition to the above mentioned, the following responsibilities:

- Maintain exemplary conduct at all times in accordance with the values and principles set forth in this Code.
- Ensure that employees are aware of the provisions of the Code and have the means to comply with them.
- Enforce the Code of Ethics and Conduct of SINTAC RECYCLING S.L.
- Control the compliance of all employees under his direction.
- Manage the queries and proposals transmitted to them by employees.

#### 4.1.2 Respect for people

We must respect the human person and his dignity. We consider that the main asset of SINTAC RECYCLING S.L. are the people who integrate it and the principles and values that motivate them. We value the abilities and talent of each person.

We must maintain a climate of respect, and for this it is the duties of the persons subject to this Code the following:

- Respectful, clear and sincere communication with all people.
- Respect for individual differences.
- Any discrimination based on gender, race, sexual orientation, religious beliefs, political opinions, nationality, social origin, disability or any other circumstance that could be a source of discrimination is prohibited.

- (1) Maintain a work environment free from harassment, intimidation and offensive and improper behaviour, including sexual proposals or suggestions, offensive jokes and conversations, graphic material or other actions that may offend the dignity of the person.

- Promote the reconciliation between the demands of the personal life and professional life of the people who make up SINTAC RECYCLING S.L.
- Promote equal opportunities among employees of different sexes, in accordance with the legislation.
- Employees of SINTAC RECYCLING S.L. will exercise due diligence and control to avoid cases in which they are collaborating with the company workers irregularly, as well as to prevent the illegal employment of foreign workers. In addition, to the extent that the Code of Ethics and Conduct is extended to them, also suppliers, contractors and other collaborating companies will also be obliged to avoid previous bad practices.

#### **4.1.3 Teamwork**

In accordance with the values and principles that inspire our work, we must act in a team spirit, making available to those who need it our knowledge, skills and talent to contribute in this way to the achievement of the global objectives and interests of SINTAC RECYCLING S.L.

To stimulate the pride of belonging, SINTAC RECYCLING S.L. It is committed to dedicate resources and develop initiatives and actions that promote this teamwork.

#### **4.1.4 Professional development and training.**

By considering its professional team as the company's main asset, SINTAC RECYCLING S.L. values the professional growth of all its employees.

For this reason, it undertakes to put in place the means to contribute to the learning, training and updating of the knowledge and competences of all of them.

For their part, all employees and managers will participate in all training programs to the extent that they are required and will strive to get the most out of them.

These programmes shall aim at the acquisition of knowledge enabling the professional development of employees and training in the prevention of risks inherent in their respective activities.

#### **4.1.5 Occupational safety and health.**

SINTAC RECYCLING S.L. is committed to respecting the applicable occupational safety and health regulations in all places where it develops its work and will provide all its employees with a safe environment and is committed to constantly updating the measures prevention of occupational risks, with the objectives of continuous improvement of working conditions and the minimisation of occupational risks.

All employees must be aware of and comply with the policies and procedures of SINTAC RECYCLING S.L. in the terms of occupational safety and health and to ensure their own safety as well as that of anyone who may be affected by the development of their activities.

All employees are responsible for enforcing rigorous compliance with safety and health standards and must communicate through the Complaints Channel any breach of measures affecting the safety and health at work of employees or of any person.

They must make responsible use of the equipment assigned to them when carrying out risky activities and disclose to their peers and subordinates the necessary knowledge and promote compliance with risk protection practices.

SINTAC RECYCLING S.L. will provide its employees with the means and training necessary to achieve the objective of continuous improvement of working conditions.

Understanding that the consumption of alcohol or any narcotic substance, legal or illegal, may interfere with our ability to comply with professional responsibilities and commitments, as well as being a potential cause to jeopardize the safety of people both from the company and outside it, therefore its use is prohibited in any measure in the place and time of work.

#### **4.1.6 Confidential Information.**

We consider information as an intangible asset of great value, essential for the management of its activities.

All information owned or guarded by SINTAC RECYCLING S.L, of a non-public nature, has the general consideration of confidential. Therefore, professionals are obliged to maintain the reservation and confidentiality of the information they access as a result of the performance of their tasks.

In addition, Professionals shall not fraudulently use such information and shall avoid personally benefiting from a profit opportunity which they are aware of as a result of the performance of their tasks.

#### **4.1.7 Use and protection of the company's assets**

The company owns the property and the rights of use and exploitation of buildings, movable property, machinery, facilities, vehicles, equipment, systems and software, computers, telephones, storage devices, e-mail and access to the Internet or databases, intellectual and industrial property, developed or used by its employees within its activities

In order to ensure the operation and proper functioning of the information systems and in order to prevent any type of abuse and fraudulent use thereof, the company reserves the right to periodically monitor and analyze all the equipment and systems made available to their employees, within the framework of the current rules on the protection of individual rights of the person.

In any case, the use of the assets, means and resources of SINTAC RECYCLING S.L. by employees must comply with the security and protection protocols established where appropriate.

All employees must properly conserve the resources assigned to them and avoid damage, theft or improper use of them.

## **4.2 MARKET CONDUCT GUIDELINES**

### **4.2.1 Relationship with customers and suppliers**

The customer is the reason for being SINTAC RECYCLING S.L. Satisfying their needs and expectations and gaining their loyalty are an essential part of the fulfillment of our growth and development objectives. Our aspiration is the continued success over time and this will only be possible if our customers trust SINTAC RECYCLING S.L. For this reason, we must strive to obtain and maintain their trust.

The supplier is a powerful strategic partner to the extent that a response according to the company's quality and compliance requirements is vital to reach the standards set for the development of our services. Our aspiration is to maintain a

relationship of trust with our suppliers. For this reason, we must strive to obtain and maintain their trust.

Both forces are authentic intangible assets with a decisive contribution to the final objective and we are aware that their achievement and maintenance depends on our behaviour.

For this reason, we are committed to honesty, transparency and integrity in any relationship with customers or suppliers as a method to achieve and maintain the value of these intangible assets.

We are committed to the responsibility of reaching the highest standards of quality in our services.

#### **4.2.2 Anti-corruption measures (Bribes, influence-trafficking)**

Managers and employees, as well as any external person who provides their services to the company, in their relations with the Public Administrations, as well as with other individuals, shall behave in such a way as not to induce a public official, authority or individual to violate their duties of impartiality or any legal precept.

Therefore, it is prohibited from offering to any public official, authority or individual, directly or indirectly, any kind of gift, remuneration of any other kind or undue advantage, in order to breach its obligations to favour the company. The prohibition also extends to the case in which a prior request from a public official, authority or individual is met.

Situations in which you are manifestly within the usual limits of courtesy are excluded and as long as they do not go against applicable law.

This prohibition also includes persons closely linked by family ties or friendship to the public official, authority or individual.

#### **4.2.3 Anti-money laundering measures**

Our commitment to integrity and transparency includes complying with all regulations and legal provisions to prevent and prevent money laundering.

Employees of SINTAC RECYCLING S.L. should pay special attention to those cases where there are indications of lack of honesty of the persons or entities with whom they conduct business to avoid unlawful conduct.

Any suspicion of these irregular behaviors should be reported immediately to the Compliance Officer.

#### **4.2.4 Mutual respect and privacy**

The way to use the information of a personal nature in the archives and equipment of the company can lead to undesirable and negative results, to the extent that it can impact on the dynamics of the company and on people's image.

That is why it is urged to respect the privacy of the personal information of partners, managers, employees, customers and suppliers and to protect the confidentiality of personal records that must remain restricted in systems and equipment exclusively to those who have the functional need to know and treat them.

The professionals of SINTAC RECYCLING S.L. will not collect, process, store, keep, communicate, disclose or use personal data to which they have access in the performance of their responsibilities in the company, in such a way as to contravene the rules established by the laws, in particular the Organic Law on the Protection of Personal Data and the guarantee of digital rights.

Subject to the provisions of the current legal system, the company may request the supervision of the use of email and the internet by each employee, in the well understood that all communications made with means of the company will be treated as work information; therefore, it can be seen, supervised and recovered by the company.

### **4.3 ENVIRONMENTAL AND SOCIAL CONDUCT GUIDELINES**

#### **4.3.1 Environmental protection**

The environmental guidelines of SINTAC RECYCLING S.L. are based on commitment to climate change, promotion of energy efficiency, responsible use of resources, rationalization of water management, recycling, effective waste management, pollution prevention and protection of the natural environment and biodiversity.

To meet these objectives, SINTAC RECYCLING S.L. and all its employees are obliged to identify, manage and minimize the risk and environmental impact that our activity may generate.

For this it is essential condition, to respect the current environmental law due to the activity carried out, and to minimize the environmental effects produced as a result of our operations and the use of the facilities, vehicles, machinery and other means of work, always giving priority to prevention criteria over those of correction, thus contributing to the achievement of the environmental objectives of the Company.

SINTAC RECYCLING S.L. will provide the necessary training to promote best practices of environmental management and responsible methods of production.

In its relations with suppliers and external collaborators, SINTAC RECYCLING S.L. will transmit these principles and require compliance with the environmental procedures and requirements that were applicable in each case.

#### **4.3.2 Social Responsibility**

Be responsible in the development of the work responding and ensuring the interests and realities of the environments in which SINTAC RECYCLING S.L. develops its activity, maintaining ethical and professional values.

Collaborate in activities of social action, as long as these activities do not imply a detriment – even if only in appearance – of the independence of SINTAC RECYCLING S.L.

SINTAC RECYCLING S.L. is committed to the promotion and support of social and volunteer actions.

## 5. WHISTLEBLOWER CHANNEL

The Whistleblower Channel is available to employees, external collaborators, and other third parties with a legitimate interest, depending on the circumstances, as a confidential channel to communicate any questions regarding the interpretation or application of our Code of Ethics and Conduct, as well as to report any illegal behavior or any irregularity or complication detected in relation to said Code.

For this purpose, the Whistleblower Channel platform is available, accessible from the homepage of the SINTAC RECYCLING, S.L. website, whose address is:

[www.sintac.es](http://www.sintac.es)

It is strictly prohibited to take reprisals against anyone who, in good faith, reports possible illegal acts or violations of this Code of Ethics and Conduct to SINTAC RECYCLING, S.L.

## 6. VIGENCE AND ACCEPTANCE

Acceptance and compliance with the Code of Ethics are mandatory for all employees and managers of SINTAC RECYCLING S.L., who will receive training on it and its updates, which must also accept and comply.

The Code of Ethics and Conduct will be conveniently communicated to all its recipients, who must leave a formal record of their knowledge and acceptance of it, either on the occasion of its incorporation or subsequently, at the request of the Directorate.

Any modification or revision of the Code of Ethics and Conduct will be conveniently communicated to the employees and managers of SINTAC RECYCLING S.L., and made available to any person, entity or administration that relates to the Company.

The Code of Ethics and Conduct has been approved by the Governing Body and will remain in force as long as no modification or revision is approved.

The Code of Ethics and Conduct was reviewed and approved by the Sole Administrator on January 27, 2026 and will remain in force until any modification or revision thereof is approved.