

CODE OF ETHICS AND CONDUCT FOR CUSTOMERS



PURPOSE

Inform our customers of the principles and guidelines of conduct aimed at ensuring the ethical and responsible behaviour of persons who have a direct or indirect relationship with COMANSA in order to guarantee compliance with the company's internal rules and regulations in accordance with the values of responsibility and transparency.

COMANSA is a company committed to the highest standards of ethics, transparency, honesty and continual improvement, and expects its customers to comply with its regulatory compliance and anti-corruption policies.



RESPECT FOR HUMAN RIGHTS

Customers in their relationship with the COMANSA Group:

Social rights and principles

Internationally recognised fundamental human rights shall be respected.

Respect for the personal dignity of all employees

Physical, sexual, psychological or verbal abuse or harassment of employees, as well as any other conduct that could create an intimidating, offensive or hostile work environment, shall not be tolerated.

Forced labour

The intentional use of forced and compulsory labour shall be rejected.

Equal opportunities and non-discrimination

Equal opportunities and equal treatment shall be guaranteed to ensure no employee is discriminated against due to race, physical disability, illness, religion, sexual orientation, nationality or any other personal or social condition unrelated to their conditions of merit and ability, with special consideration of the integration of people with disabilities into the labour market.

Child labour

Child labour shall be prohibited and the minimum age for work shall be respected.



The aim of COMANSA is to achieve the highest levels of quality in its relationship with customers, excellence in service delivery and the development of long-term relationships based on trust and mutual respect.

CUSTOMER RELATIONS

In all relationships with customers, COMANSA aims to always act proactively, adapting to customer demands with agility and flexibility, trying to anticipate their needs.

Our relationship with customers is based on sincerity, honesty, loyalty and transparency. Employees must provide customers with a quality product and service based on the most advanced technology and excellence of processes, committing to the values of good treatment, attention, respect, honesty and service.

We work to meet the commitments made to customers, and if any customers are dissatisfied with the services and products offered, it is the obligation of COMANSA to give them a satisfactory response, informing them in good time if it is not possible to fulfil the commitment made due to unforeseen circumstances.

We seek honest, accurate and transparent sales pitches that are free of misinformation regarding availability, delivery date, quality of our product and terms of sale, including payment.

We like to work with ethical, law-abiding customers. For all the above reasons, we expect our customers, in their business relations with COMANSA, to undertake to behave with the same honesty, carrying out their activities within the framework of the laws in force.

Both parties will be independent and objective in their decision-making, avoiding unfair actions due to conflicts between personal interests and those of the company. For this reason, we refrain from behaviour such as accepting personal favours and gifts.

PREVENTION OF CORRUPTION IN BUSINESS

COMANSA promotes integrity in the behaviour of its employees, professionals and stakeholders, rejecting corruption in all its forms.

We prohibit offering or accepting gifts, bribes or any other form of corruption for the payment or receipt of illicit benefits to or from customers, suppliers and public officials.

COMANSA aims to ensure that the processes in which it participates – decision-making, planning and effective use of resources, objectives and their achievement – are managed with the utmost transparency, providing accurate and complete information about the company without knowingly giving correct or inaccurate information that may mislead whoever receives it.

In our dealings with customers, we are obliged to refrain from corrupt practices, to comply with the applicable legal provisions and to pay special attention to cases where there are indications of lack of integrity of persons or entities with which business relations are maintained.

For example, payments which are unusual in view of the nature of the transaction, payments made to or by third parties not mentioned in the contract, payments to persons or entities resident in tax havens, or to bank accounts held in offices located in tax havens, as well as payments to entities where it is not possible to identify the members or end beneficiaries, or extraordinary payments not foreseen in the contracts.





ANTI-CORRUPTION POLICY

In accordance with our regulatory compliance policy, COMANSA and customers undertake the following “anti-corruption” commitments:

Neither party shall commit, authorise or allow any action that could involve or result in a breach of any anti-bribery laws or regulations that may be applicable, whether they are breaches by themselves or their dependants, representatives, suppliers or employees.

The parties undertake not to offer, give, agree to give, accept, or agree to accept any gift, cash benefit of any significant amount, or any other kind that the recipient should not receive by virtue of the negotiation, conclusion or fulfilment of this contract, and which may be directed at, or originate from, any employee, representative, supplier, or third party acting on behalf of the other party.

Accordingly, they undertake to immediately communicate to the other party any knowledge or specific suspicion of any corruption or bribery occurring in, or affecting, the negotiation, conclusion or fulfilment of this contract.

