

# Code of Conduct



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## 1. Message from Board of Directors

*At Grupo IBEROMOLDES, we believe that success depends not only on the quality of the products we manufacture or the services we provide, but also on the way we conduct our activities on a daily basis.*

*As a Group of Companies operating in a complex and highly demanding environment, our commitment to ethics, safety and sustainability is key to ensuring a responsible and competitive future.*

*This Code of Conduct reflects the principles and values that should guide our behaviours, actions and decisions, whether in relationships with colleagues, customers, suppliers and other partners.*

*The established guidelines on professional behaviour, respect for safety standards, sustainability, confidentiality and compliance with applicable regulations, must be observed by all stakeholders, whose commitment is essential to maintain a safe, respectful work environment in line with the highest standards of ethics and quality, thus contributing to a more sustainable future for the next generations in alignment with the Development Goals Sustainable Development (SDG) of the United Nations.*

## 2. Introduction

This Code of Conduct, in accordance with the provisions of Decree-Law No. 109-E/2021, of 9 December, aims to establish principles, values and rules of action in terms of professional ethics to be observed by all employees of the companies of the IBEROMOLDES GROUP – SGPS, S.A., namely:

- ANÍBAL H. ABRANTES, SA;
- EDILÁSIO CARREIRA DA SILVA, LDA
- IBEROMOLDES, ACE;
- IBEROMOLDES, SGPS, SA;
- IBERONORMA – ESTRUTURAS E ACESSÓRIOS PARA MOLDES, LDA;
- MENEZES & MOTA, SA;
- PORTUMOLDE, MOLDES PORTUGUESES, LDA;
- SETSA, SOCIEDADE DE ENGENHARIA E TRANSFORMAÇÃO, SA
- IBER-OLEFF, COMPONENTES TÉCNICOS EM PLÁSTICO, SA.

This document aims to promote integrity in professional relationships, ensuring compliance with applicable laws and regulations, as well as respect for the company's fundamental values and principles.

In addition, the Code of Conduct provides the consolidation of an organizational culture guided by individual and collective responsibility, encouraging behaviours that contribute to sustainability, the protection of human rights, the prevention of misconduct, and the strengthening of trust between the organization and society.

The IBEROMOLDES Group is aware of its duties as an employer, namely those expressed in article 127 (1) (K) and (L) of the Labour Code, as amended by Law No. 73/2017 of 16 August, rectified by the Declaration of Rectification No. 28/2017 of 2 October.

## 3. Scope of Application

According to the ISO 26000:2010 standard, a *stakeholder* is understood to be the individual or group of people who has an interest in any decisions or activities of an organization. This tool is applicable to any and all natural persons who have a relationship with the employer, namely:

- Workers;
- Service providers, contractors, subcontractors, suppliers and any persons acting under their supervision or direction;
- Holders of shareholdings;
- Members of the administrative/management, supervisory or supervisory bodies, including non-executive members;
- Volunteers;
- Interns; and
- Customer.

All those covered are responsible for knowing, complying with and promoting the rules of this Code, acting with integrity, respect and professionalism.

The IBEROMOLDES Group is committed to being recognized as an example of integrity, responsibility and rigor, committing to prevent, identify and manage situations that may compromise business ethics, including practices of harassment, discrimination, corruption and any improper conduct. The Group's reputation and good name depend on the behaviour of all the people who relate to it, and it is required that its performance and conduct be guided by compliance with the highest standards of professional ethics, with a special focus on preventing and combating corruption and related infractions.

## 4. Principles and Values

Within the IBEROMOLDES Group, there is a commitment to maintain and develop a framework of respect for the fundamental values of Human Rights (as proclaimed by the United Nations Universal Declaration of Human Rights) and Labor (as enunciated by the International Labor Organization), which guides the entire organization and serves as a reference.

In this context, the Group also assumes a firm commitment to diversity, equity and inclusion, promoting a work environment where all people are respected, valued and have equal opportunities, regardless of their origin, gender, sexual orientation, age, belief, physical condition or any other personal characteristic.

### 4.1. Mission, Vision and Values of the IBEROMOLDES Group

The IBEROMOLDES Group is guided by principles of excellence, innovation and sustainability, committing to creating value for all *stakeholders*.

Its Mission, Vision and Values, detailed below, reflect this commitment, guiding its ethical, responsible and transparent actions.

***Mission:***

Positively and continuously exceed the expectations of our internal and external customers and other stakeholders.

***Vision:***

Our sustainability practices, in order to achieve the highest standards of cost competitiveness, quality and delivery, are based on a policy of Innovation, Training and Development of the skills of our staff along with the positioning - strategic and leading - in the introduction of new organizational methodologies, engineering and production techniques and technologies in all the Group's companies.

On a daily basis, the IBEROMOLDES Group seeks to establish strong, flexible and mutually beneficial partnerships, both with its suppliers and with its customers. Our ability to encourage new ideas and adopt creative solutions is an important differentiating factor.

***Values:***

Their practices are supported by seven fundamental values that guide their performance and differentiate them in the market:

- Non-customer focus
- Teamwork
- Innovation and continuous improvement
- Entrepreneurship
- Individual development and enhancement
- Safety and environment
- Integrity and transparency

## 4.2. Core Ethical Values

The IBEROMOLDES Group is governed by the following fundamental ethical principles:

***Respect for the Law:***

It undertakes to act in full compliance with applicable laws and regulations, including existing rules on imports and exports of products, export controls and economic sanctions.

***Corruption and bribery:***

It does not allow the practice of corruption or bribery, in active or passive form.

***Conflict of Interest:***

It undertakes to adopt measures to ensure impartiality in the performance and decision-making processes in situations of potential conflict of interest.

***Fair Competition:***

It undertakes to respect competing companies, promoting fair competition practices, in accordance with competition law.

***Intellectual Property Copyright:***

The Group and its employees must respect and ensure the protection of the copyright and intellectual property rights of the organization or third parties.

***Transparency:***

You are committed to providing true and appropriate information, including your economic and financial information, which must faithfully reflect your situation.

***Confidentiality and Privacy:***

It is committed to managing and protecting, ensuring the respective integrity, confidentiality and security of the information of the Organization, Employees, Customers and Suppliers, in accordance with the data protection legislation in force.

### 4.3. Commitment to the Environment and Sustainability

In order to promote environmental awareness, the IBEROMOLDES Group undertakes to:

- Respect and protect the environment, through the **adoption of principles, strategies and practices that aim to minimize the environmental impact** resulting from its activity;
- Ensure that activities carried out in their own space **do not cause significant damage to the environment**;
- Preventing **pollution at source** by assessing the environmental implications of our activities and products, efficient waste management and adopting cleaner and more energy-efficient technologies in an economically sustainable manner;
- A **rational and responsible use of natural resources** and adequate waste management;
- The **prevention of air pollution** through the monitoring and management of atmospheric effluents;
- The **prevention of noise pollution** through acoustic monitoring and measurement;
- **Rational use of solvents, chemicals, water and all energy resources**;

- Have internal controls in place to assess compliance with environmental legislation and other applicable requirements;
- **Privilege and promote Environmental Certification** in accordance with the ISO 14001:2015 standard;
- Promote and privilege, with *stakeholders*, environmental **awareness**, namely in the supply chain;
- Encourage its employees, among other practices, to **reduce waste, minimize the use of polluting products, conserve natural resources and recycle materials** at all stages of the production process;
- **Continuous improvement** of environmental performance and carbon footprint management.

The Group is committed to acting as an agent of positive change in society. The Company actively participates in social and environmental responsibility initiatives, promoting sustainable practices and contributing to the development of the communities in which it operates. It also encourages employees to get involved in both social and environmental causes.

It should be noted that practices such as child labour, forced labour or any form of discrimination based on gender, race, sexual orientation, religion, political beliefs or disability are expressly prohibited.

## 5. Rules of Conduct

The IBEROMOLDES Group is committed to entering into transparent, honest and upright relationships with internal and external stakeholders, providing information on its activities, performance and good practices.

In this way, this Code applies to everyone, regardless of the means used and even if it occurs outside the workplace.

Everyone must act in accordance with the interests of the company and in compliance with the principles of non-discrimination and combating harassment at work, namely under the terms that are set out in this Code.

### 5.1. Relationship with Employees

In its relationship with employees, the Group is committed to:

- **Respect the dignity and rights of Employees**, preventing any type of harassment or discriminatory practices that create intimidating, hostile, degrading, humiliating or destabilizing environments, or that, in any case, violate their personal and professional dignity, equal opportunities or freedom of expression;



- **Ensure health and safety conditions in the workplace**, regularly verifying the compliance of its facilities with current standards;
- **Establish a relationship of trust** based on honesty and transparency, competence, the enhancement of the spirit of initiative and a sense of responsibility, starting this process by promoting ethical recruitment;
- **To promote suitability for the function and continuous training**, as a contribution to professional development, as well as the dissemination of relevant information, aiming at improving professional performance, fundamental for the pursuit of the strategies, objectives and goals of the IBEROMOLDES Group.
- **Not to employ child labour** or any other form of exploitation of children or adolescents.
- **Not to accept forced, slave or involuntary labour**, neither within your organisation nor in your supply chain;

It should be noted that all Employees may associate with legal representatives, namely trade unions, in accordance with Article 440 of Law No. 7/2009 (Labour Code).

In this way, employees must proceed based on the following duties:

- **Fulfil their obligations in a professional**, responsible and zealous manner, striving for excellence in performance, even in difficult times;
- All employees have the duty to act in accordance with current legislation and the ethical principles established by the company;
- **Act in a manner that is loyal to the principles and interests of the IBEROMOLDES Group**: All situations that may give rise to conflicts between personal interests and the duty of loyalty to the company or other employees must be immediately communicated by the employee to his/her Hierarchical Manager;
- **Not to carry out any external professional activity that interferes with their duties or the activities of the organization**;
- **Ensure confidentiality** about information from the IBEROMOLDES Group, its customers or suppliers. The subjects to which they have access must be used solely for the convenience of the company itself or when expressly authorized by it;
- **To ensure the protection and preservation of the IBEROMOLDES Group**, using the assets provided to them in an efficient manner, not using them for personal benefit.

GRUPO IBEROMOLDES recognizes that its employees are its most valuable asset. The Group is committed to promoting professional development, providing opportunities for growth and ensuring a safe, healthy and inclusive work environment. Valuing workers involves the recognition of merit, equal opportunities and balance between personal and professional life.

It should be noted that working time and respective remuneration are in accordance with international rules, legislation in force and collective labour regulation instruments.

### 5.1.1. Cases of Harassment

For the purposes of this Code and under the terms of Article 29 of the Labour Code, harassment is understood to be any and all unwanted behaviour, namely that based on acts of discrimination, practiced when accessing employment or in the job, work or vocational training itself, with the aim of disturbing or embarrassing the person, affecting their dignity, or to create an intimidating, hostile, degrading, humiliating or destabilizing environment and unwanted behaviour of a sexual nature, in verbal, non-verbal or physical form, with the aim or effect mentioned above.

It should be noted that situations of harassment do not constitute situations of harassment, among others, situations of simple conflicts existing in the organization, occasional labour conflicts, legitimate decisions arising from the organization of work, the legitimate exercise of hierarchical and disciplinary power, unhealthy and dangerous working conditions or occasional praise.

Within the Company, there is a continuing interest in preventing and combating it in the workplace. To this end, the following measures are adopted:

**To establish guidelines** on professional conduct regarding the prevention and combating of harassment for all those who carry out functions or professional activities in the IBEROMOLDES Group, as well as the disciplinary procedure applicable to non-compliance with the legal rules on such matters.

**Prohibit the practice of harassment under the** terms defined in this Code and under the terms provided for in the Labour Code and discriminatory behaviour, namely based on sex, age, ethnicity, physical disability, religion, political affiliation or opinion, union membership or sexual orientation. Specifically:

- **The intentional**, unjustified and repeated **devaluation** of a worker's behaviour;
- **Acting with the aim of ridiculing a worker**, namely considering some physical or psychological characteristic of the worker;
- **Acting in such a way as to prevent the worker**, in an unjustified manner, **from performing his/her duties**, in violation of the right to effective occupation of the job;
- **Systematically disseminating rumours, derogatory comments or repeated criticism** about one or some employees, namely about their origin, physical characteristics or religion;
- Transferring the worker from the workplace with the intention of **promoting**, in some way, **his/her work isolation**;

- **Establish goals or objectives that are difficult to achieve** or unachievable deadlines;
- Repeatedly issuing orders or instructions in an inaccurate or confusing manner in such a way **as to hinder the performance of effective functions**;
- **Repeated and unjustified control of the time spent by the worker in the exercise of functions** or in the exercise of other activities, namely when traveling to health facilities;
- **Abuse of authority** or power over any employees;
- **Promotion of intentional and unwanted physical contact**, as well as excessive physical contact with any worker or collaborator;
- **Repeated sending of communications**, in any form, of a **sexual nature** to an employee or collaborator not intended by them;
- **Perform or promote sexual favours**, in order to create, in workers or collaborators, directly or indirectly, expectations of obtaining employment, improving working conditions or evolving their professional career;
- **Use**, in the workplace, **any materials with content or of a sexual nature**, namely literature or calendars;
- **Accessing**, in the workplace, **information obtained through online access with pornographic content**, as well as disseminating, providing or allowing access to others;
- **Sending**, through email or messages, **content of a sexual nature**, explicitly or implicitly.

The practice of any act of harassment may constitute the practice of a very serious administrative offence and may give rise to criminal liability, under the terms of Law No. 73/2017, of 16 August. In this way, it will imply disciplinary liability, under the terms provided for in this Code and in the Labour Code.

It is reinforced that the victim of harassment is given the right to request compensation for material and non-material damage suffered as a result of the unlawful conduct.

### 5.1.2. Interpersonal Relationships in the Workplace

The Company recognizes that interpersonal relationships can arise naturally in the workplace. However, it is essential that these links do not harm the integrity, productivity, and healthy environment of the company. Thus, the following guidelines are established:

- Family, close friendship or love relationships between employees **should be communicated to human resources** whenever they may influence professional decisions, performance evaluations or recruitment processes;

- All employees must **maintain a professional conduct**, regardless of personal relationships. Favouritism, privilege or discrimination are strictly prohibited.
- **Any behaviour that could be construed as moral or sexual harassment is unacceptable** and will be treated with the utmost seriousness, in accordance with internal policies.
- **Employees in leadership positions** are not allowed **to directly supervise people with whom they have family or affective relationships**, except for exceptions approved by management through a risk assessment.
- **Personal relationships must be managed responsibly**, ensuring that they do not interfere with the performance of functions or team dynamics.

## 5.2. Relationship with Suppliers

Throughout the year, performance evaluations are carried out on suppliers, carried out through the calculation of the Supplier Quality Index, considering factors such as quality, logistics and certification. If it does not meet the requirements, an action plan is requested by the supplier, which must be sent within a period that varies according to the classification obtained.

It should be noted that the Group does not tolerate any illegal, unethical behaviour or behaviour that may compromise the integrity of the organization. In this way, it carries out a careful analysis of potential suppliers and partner entities, considering the integrity of those involved and the context of action. You can exercise the right to refuse any business relationship with suppliers that do not share the same standards of integrity and ethics, or that do not comply with current legislation.

In the relationship with suppliers, the IBEROMOLDES Group undertakes to:

- **Promote compliance with the regulations and safety practices** that are in force in the company;
- **Cooperate with suppliers, promoting a lasting partnership relationship**, fundamental to the optimization of product quality and competitiveness;
- **Promote a rigorous, clear and impartial selection**, which favours commercial conditions, compliance with legal requirements and the ethical behaviour of suppliers;
- **Comply with contractual and negotiated clauses**, requiring suppliers to comply with their obligations, as well as compliance with good practices and rules underlying the activity in question;
- **Pay your suppliers on time**, according to what was previously established.

Thus, suppliers must proceed based on the following duties:

- **Inform** the hierarchical superior whenever there is a **relationship with a public official and/or politically exposed persons**;
- **Ensure the working conditions** of employees;
- **Ensure the absence of discrimination**;
- **Ensure the absence of child labour**;
- **Adopt measures aimed at protecting the environment**, to comply with applicable legal requirements and other prescribed requirements;
- **Adopt anti-corruption measures** and prevention of any form of bribery or money laundering;
- **Ensure confidentiality** about information from IBEROMOLDES Group companies.

### 5.3. Relationship with Customer

In its relationship with customers, the IBEROMOLDES Group is committed to:

- **Treat customers with professionalism, respect, straightforwardness and loyalty**, on equal terms and without any type of discrimination, namely in the provision of information and handling of complaints, always maintaining adequate standards of correctness, civility and affability;
- **To provide customers with products and services of quality and excellence**, maintaining high levels of technical competence and always fulfilling the commitments made in an efficient and diligent manner;
- **Ensure the strict confidentiality of all information arising from its activity.**

All clients of the Group must proceed in accordance with the General Tax Law - Article 63-E (Decree-Law No. 398/98), which establishes the prohibition of payment in cash in certain transactions:

- It is forbidden to receive cash in transactions of any nature involving amounts equal to or greater than €3,000.00 (three thousand euros), or its equivalent in foreign currency;
- Payments made with an amount equal to or greater than €1,000.00 (one thousand euros), or its equivalent in foreign currency, must be made through a means of payment that allows the identification of the respective recipient, such as bank transfer, nominative cheque or direct debit;
- The limit referred to in the first point is €10,000.00 (ten thousand euros), or its equivalent in foreign currency, whenever the payment is made by natural persons not resident in Portuguese territory and provided that they do not act as entrepreneurs or traders;
- To calculate the limits, all payments associated with the sale of goods or provision of services are aggregated, even if they do not exceed the stipulated amount in isolation.

Any violation will be subject to disciplinary action, which may include legal action, as provided by applicable law.

#### 5.4. Relationship with Shareholder

In its relationship with shareholders, the IBEROMOLDES Group undertakes to:

- Always act in a way that **safeguards the interests of shareholders** and the continuity of the company.

#### 5.5. Commitment to the Community

In its relationship with the Community, the Group undertakes to:

- Develop its activity in order to **privilege the interest and well-being of the communities it serves**, promoting and participating in initiatives that foster its role in the field of social responsibility;
- Maintain dialogue and **good relationships with local communities**.

The IBEROMOLDES Group is committed to building and maintaining the trust of the local community. Transparency in actions, clear communication, and ethical conduct are fundamental pillars to reinforce the organization's credibility. All employees must care for its image and reputation, always acting with integrity and in accordance with internal interests.

#### 5.6. Data Protection and Confidentiality

IBEROMOLDES Group Employees must refrain from improperly using confidential information to which they have access due to the performance of their duties.

"Confidential Information" means information or content with commercial value or that may have commercial value for the IBEROMOLDES Group or its customers or suppliers, which is not in the public domain or that has not been previously disclosed by third parties. This includes, but is not limited to:

- Technical information related to products and services of the IBEROMOLDES Group or any of its customers, suppliers or associated companies, including,
- Drawings, tools, samples or work performed;
- Product know-how, formulas, design, equipment, software codes, test results, processes, inventions, research projects and other knowledge related to product development;
- Technical memoranda, notes and technical communications;
- Purchase Orders, Invoices, Receipts or other accounting documents.

The provisions do not apply to information that is publicly known, information that must be disclosed by virtue of a binding order issued by a competent authority or by virtue of a mandatory legal or contractual provision, or information whose disclosure has been previously authorized by the third parties concerned or by the Company.

In their relationship with third parties, all Employees must comply with their legal duties regarding data protection and ensure the confidentiality of the information to which they have access.

Personal data means information relating to an identified or identifiable natural person ('data subject'), and an identifiable natural person who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, online identifiers or one or more specific elements of physical identity, is considered to be identifiable, physiological, genetic, mental, economic, cultural or social of that natural person (according to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016).

Employees and partners who have access to personal data must strictly comply with the legal provisions on data protection and circulation, namely its non-use for improper purposes and the transfer or availability to third parties, except when there is express and prior consent from customers, under the terms of the Personal Data Protection Law and to the strict extent and purpose of such consent.

The customer's right to information on the processing of their personal data, at the time of collection, as well as the procedures and contacts to be used to access, update, rectify, cancel and oppose them, is safeguarded.

#### 5.6.1. Responsible Use of Electronic Equipment

The responsible use of electronic equipment, including mobile phones and devices capable of capturing image or sound, is essential for maintaining information security and company productivity.

This policy is part of the obligations of employees to provide their activity with rigor, zeal and diligence, in accordance with TISAX regulations. Employees must:

- Use electronic equipment in a way that does not interfere with work activities.

- To ensure the protection of sensitive information and the security of the operations of the GROUP companies.
- Refrain from behaviours that may compromise the company's productivity and the safety of people and property.

The use of personal mobile phones and other electronic devices in specific, duly identified areas where confidential information is handled or stored is expressly prohibited.

These areas may include, but are not limited to:

- Production zones
- Engineering areas
- Meeting rooms
- Other areas designated by the Board of Directors

Failure to comply with these guidelines may result in disciplinary action, as provided for in the company's internal regulations and applicable legislation.

### 5.6.2. Social Media

The information provided to the media or contained in advertising, social networks and/or other channels for sharing information must be informative and truthful, respecting the cultural and ethical parameters of the community, the environment and human dignity.

When using social networks, such as Facebook, Twitter, Instagram, LinkedIn, TikTok, among others, employees must refrain from responding to comments or questions on behalf of the IBEROMOLDES Group and from making interventions that may affect the good name of any employee or the reputation of the Companies.

## 6. Integrity Policy

The Group implements and carries out continuous monitoring of a Risk Prevention Plan (PPR), with the aim of identifying and assessing risks associated with corrupt practices and other related infractions. This plan defines and implements appropriate remediation and mitigation measures, ensuring an effective response to potential risks. All detailed information on this matter is available in the PPR.

Committed to the values of integrity and transparency, the Company repudiates any act that compromises the ethics and honesty of the organization.



In this sense, all people are encouraged to communicate, internally, through the Reporting Channel, any infraction or irregularity of which they are aware. In addition, they have the right to report such situations directly to the competent authorities, under the terms legally provided for by the General Regime for the Protection of Whistleblowers of Infractions (RGPD).

### 6.1. Conflict of Interest

The IBEROMOLDES Group establishes and implements strict internal procedures to prevent conflicts of interest in all its activities, both in internal labour relations and in interactions with external stakeholders, public authorities and regulatory entities.

A conflict of interest is considered to exist whenever members of the management, employees or other professionals linked to the Group have, or may have, personal or private benefits that may influence, directly or indirectly, impartiality and integrity in the performance of their duties.

Personal or private interest is understood to be any advantage obtained for oneself or for third parties with whom he maintains a close relationship, to the detriment of the interests of the Group.

Whenever a situation arises that may constitute a conflict of interest, the person concerned must declare that he or she is prevented from participating in the activities related to the case in question and immediately report the situation to his or her immediate superior.

### 6.2. Offers and Benefits

For the purposes of this subchapter, the offer or benefit is understood to be any gifts, promotional objects and gifts, travel, accommodation, meals and social, institutional or cultural events and a third party is understood to be any natural or legal person, private or public, national or foreign, whether or not they have a contractual relationship, including, without any limitation, public officials, with whom the Employee in question relates by virtue of or in the exercise of the of their professional activity.

In general, it is forbidden for Group Employees to offer, give or promise to any third party or to accept or receive from any third party any offer or benefit, whether of an equity or non-equity nature.

Exceptionally, it will be permissible if such conduct has a legitimate and verifiable purpose, which is not intended to gain an undue advantage or unduly influence any action, and is appropriate.

For this specific purpose, it is understood that the conduct is appropriate when the offer or benefit in question is appropriate to the circumstances in question, is not offered in cash and has a nominal value that does not exceed that defined in laws or other anti-corruption regulations of the country where the IBEROMOLDES Group operates.

In the case of Portugal, this amount may not exceed €150.00 (one hundred and fifty euros), and it will be accounted for in the calculation of all offers from the same natural or legal person during a calendar year.

In the case of invitations to breakfasts, lunches or business dinners, they may generally be accepted, provided that they are not too extravagant or excessive and comply with the conditions set out above.

Regarding the offer or receipt of invitations to participate in social, institutional or cultural events (such as invitations to concerts, plays or sporting events), in addition to the conditions set out above, the following rules must be respected:

- The Employee concerned must verify that his/her participation in the event constitutes a socially appropriate conduct in accordance with uses and customs, employ discernment, objectivity and moderation, and use common sense, considering the intention underlying the offer;
- Usually, the verification of this condition assumes that the host is also at the event, that the invitation is not frequently repeated and that the cost associated with the event (such as travel, accommodation or other) is not covered by the person who offered the invitation.

Group Employees must communicate to their line manager or to the corporate body of which they are members, as the case may be, any and all offers or benefits that they offer, give, promise, accept or receive.

## 7. Follow-up and Review

### 7.1. Responsible Entity

In order to ensure the monitoring and observance of the Code of Conduct, the Board of Directors of the IBEROMOLDES Group has appointed, on the proposal of the Executive Committee of IBEROMOLDES ACE, an Ethics Committee, which has the following fundamental objectives:

- **To encourage the existence of means of dissemination** of the Code of Ethics and Conduct among its recipients;
- **Assess and respond to questions submitted to it by the members of the Governing Bodies of the Company's companies**, as well as those that, being within its competence, are sent to it by Employees, partners or third parties, addressing the recommendations it deems appropriate to the nature of the case;
- **Verify the existence of internal mechanisms for reporting irregularities**, ensuring that they comply with the legal rules, namely in terms of confidentiality, the process of processing information and the absence of reprisals against participants;
- **Propose to the Board of Directors the approval of amendments to the Code of Conduct**, whenever it deems appropriate;
- **Issue**, on its own initiative, at the request of members of Governing Bodies or Employees, **clarifications** on the interpretation of any provision of the Code of Conduct;
- **Receive, evaluate and forward to the respective responsible Governing Bodies, the irregularities transmitted to the Ethics Committee**, whenever they, in its understanding, indicate the existence of violation of the rules of this Code and of Conduct;
- **Regulate its operation and periodically report its activity to the Board of Directors** and to the entities to which the report is due under the terms of the law or the corporate governance model adopted.

The Ethics Committee is competent to receive and forward reports involving members of Governing Bodies and other *stakeholders* that it deems to evoke. Including those that provide for crimes or administrative offences, in Law No. 93/2021, of 20 December, namely those referring to the following areas:

- Public procurement;
- Financial services, products and markets and prevention of money laundering and terrorist financing;
- Product safety and compliance;
- Transport safety;
- Environmental protection;
- Radiation protection and nuclear safety;
- Food and feed safety, animal health and animal welfare;
- Public health;
- Consumer protection;
- Protection of privacy and personal data and security of network and information systems;

- (a) an act or omission contrary to and adversely affecting the financial interests of the European Union referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU), as specified in the relevant European Union measures;
- (a) the act or omission contrary to the rules of the internal market referred to in Article 26(2) TFEU, including competition and State aid rules, as well as corporate tax rules;
- Violent crime, especially violent and highly organised crime, as well as the crimes provided for in paragraph 1 of article 1 of Law no. 5/2002, of 11 January, which establishes measures to combat organised and economic and financial crime.

It should be noted that in the areas of national defence and security, only the act or omission contrary to the procurement rules contained in the European Union acts referred to in Part I.A of the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council, or that contradicts the purposes of these rules, is considered an infringement. Situations of harassment at work in its most varied forms will also be considered.

#### 7.1.1. Prevention

The Ethics Committee has the functions of implementing concrete actions with a view to identifying the potential and risk factors for the occurrence of harassment in the workplace.

Ways, you can identify them include, but are not limited to:

- Regular consultation with workers, which ensures the anonymity of the answers, assessing or identifying factors that increase the risk of harassment;
- Regular consultation with employees, which ensures the anonymity of responses, checking the occurrence of potential cases of harassment;

#### 7.2. Reporting and Training Channel

The complaint or complaint of irregularities must be communicated through the following channels:

- [Reporting Portal | Iberomoldes, A.C.E. \(workky.com\)](#), a secure and confidential online platform;
- Scheduling of face-to-face meetings for formal registration of the complaint;

These tools have been developed to ensure accessibility, confidentiality and, when requested, anonymity.

The following procedures are described in detail **in the Reporting Channel Regulation**.

The training related to this theme is included in the **Training Plan** and is duly detailed in the respective document.

### 7.3. Periodic review of the Code

This Code of Conduct will be reviewed every 3 years or whenever there is a change in the attributions or in the organic or corporate structure of the entity that justifies its revision. It is relevant to note that it may also be changed at any time at the initiative of the Group.

## 8. Final Provisions

### 8.1. Consequences of Non-Compliance

Failure to comply with the rules and guidelines established in this Code of Conduct constitutes a disciplinary infraction and may result in the application of penalties, according to the seriousness of the violation and in accordance with the legislation in force, namely article 328 et seq. of the Labour Code.

Possible penalties that apply include, but are not limited to:

- **Verbal or Written Warning:** Applied in cases of minor infractions, with the objective of alerting the employee about inappropriate conduct and preventing recurrence.
- **Disciplinary Suspension:** Temporary suspension of functions, without remuneration, for a certain period, applicable in situations of improper conduct of moderate severity.
- **Termination of the Employment Contract for Just Cause:** In cases of serious infractions, such as acts of corruption, fraud, harassment, discrimination or breach of confidentiality, dismissal with just cause may be applied, under the terms of the Labor Code.
- **Civil and/or Criminal Liability:** When the violation of the Code constitutes a crime or causes material or immaterial damage to the company or third parties, the offender may be held legally liable, being subject to the payment of damages or criminal sanctions, according to the applicable legislation.

- **Termination of Contract with Third Parties:** In the case of suppliers, service providers or partners who violate the Code, immediate termination of the contract may be applied, with or without additional penalties, as stipulated in the contract.
- **Loss of Benefits and Incentives:** Exclusion from recognition programs, promotions, bonuses or other incentives granted by the company.
- **Mandatory Participation in Corrective Training Actions:** Mandatory participation in ethics, *compliance* or other relevant topics training, as an educational measure to prevent future infractions.

It should be noted that, for each violation of this Code of Conduct, a report will be prepared which will include the identification of the rules violated, the sanction applied, as well as the measures adopted or to be adopted, namely within the scope of the internal control system provided for in Decree-Law 109-E/2021.

## 8.2. Application and Dissemination

The IBEROMOLDES Group discloses the existence of this "Code of Conduct" to all its *stakeholders*, within 10 days from its implementation and respective revisions, by communicating its existence and publishing it on the company's Intranet portal and on the official website, as well as indicating the places where it can be consulted.

In case of doubt regarding the interpretation of this Code of Conduct or any other internal rule of the Group, the Employee may contact directly through the e-mail: [comissaoetica@iberomoldes.pt](mailto:comissaoetica@iberomoldes.pt).

At the time of formalizing the employment contract, each Employee signs a declaration attesting to having knowledge of the Code and the individual commitment to its compliance.

Any reference made in this document to a legal instrument or provision does not exempt it from review and should be understood as including any changes to which they have been and/or will be subject, even after this Code of Conduct comes into effect. It is relevant to note that for anything not covered by this document, the provisions of the Labour Code on the matter will apply.

Considering also that, in the event of a contradiction between the provisions of this document and the provisions of other internal rules of the Company prior to the date of its entry into force, the provisions of this Code of Conduct shall prevail.

Approved by the Board of Directors, 11 February 2025.

**Ethics Committee**

E-mail: [comissaoetica@iberomoldes.pt](mailto:comissaoetica@iberomoldes.pt)

Responsible for the preparation of the Document

**CFA** 

Advisory | ESG services