

CODE OF ETHICS AND CONDUCT

MOEHS GROUP

INTRODUCTION

In year 2008 the MOEHS Group endowed Commitment of Corporate Social Responsibility, which it did not started from a declaration of principles and intentions, but was based on values that have been consolidated with the passing of time and have been, are and will be present in the evolution of Group, based on three major blocks

- **Strategic Social Values**
- **Strategic Economical Values**
- **Strategic Environmental Values**

These values must be complemented by the Code of Conduct and Ethics applicable to all employees of MOEHS Group, thereby strengthening rules of honest and ethical conduct, in a cordial atmosphere regarding own companions and third parties in all aspects of our professional relationship, covering the following key elements:

1. Respect for our employees, suppliers and customers
2. Quality and safety of our API's
3. Anticorruption
4. Data protection
5. Confidential information
6. Compliance with free competition laws
7. Conflict of interest
8. Human rights
9. Administration of the Code of Ethics and Conduct
10. Legal Guarantees

1. RESPECT FOR OUR EMPLOYEES, SUPPLIERS AND CUSTOMERS

MOEHS Group relationships with their employees, suppliers and customers will be based on professionalism, respect, integrity and any other to facilitate development of professional responsibilities in an atmosphere of trust and cordiality values.

A. Employees

The MOEHS group considers their employees as its greatest asset, so the respect for their dignity and individuality will be ensured by providing an atmosphere of well-being to facilitate their professional development, free from any kind of discrimination and / or harassment based on race, gender, disability, age, religious beliefs, nationality, sexual orientation or any other reason.

Furthermore, equal opportunities in the development of employees according to their knowledge and professional skills, and specifically on recruitment, training, pay, promotion and in general all the working conditions are guaranteed.

B. Suppliers

With our suppliers we must share values of honest relationship that enable a lasting and equitable relationship, to ensure the supply, the highest standards of quality, safety and service in supplying raw materials to us, thereby helping to provide our customers active pharmaceutical ingredients with the highest standards of safety and quality.

C. Customers

The satisfaction of our customers is our priority, so we must strive to improve every day to offer products and services with high standards of quality, with a guarantee of supply, to be able to withstand the growth and development of our trade relations.

In relationships and performances with our customers there will be no place to any favouritism, corruption, bribery or any performance contrary to morality or free trade.

2. QUALITY AND SAFETY OF OUR APIs

The MOEHS Group produces active pharmaceutical ingredients for human consumption; therefore, we must at all times ensure the highest standards of quality and safety of our products.

We use technology and methods most appropriate to meet the standards set by our customers work, as well as national or international standards that allow us to meet the needs of our customers.

All employees of the Group MOEHS have a priority to apply maximum effort and knowledge to achieve the above objectives.

3. ANTICORRUPTION

Any act of corruption is forbidden, for this should not be promising, offering, compromising, giving, receiving, accepting or enjoying any services that may compromise directly or indirectly, influence or determine any decision making.

4. DATA PROTECTION

The proper use and safekeeping of information and data from technical, technological, productive, commercial or financial nature is one of the priorities of MOEHS Group. Every employee is responsible for the safekeeping and proper use of information that according to their responsibilities may have knowledge or use.

All personal data of employees, suppliers and customers will be treated confidentially.

5. CONFIDENTIAL INFORMATION

Confidential information is any information not officially published concerning the MOEHS Group.

It is the responsibility of each employee the proper use of the information that may be available, so you must take appropriate measures to ensure confidentiality.

It is banned the use of confidential or privileged information to obtain any benefit, either directly or through another person, causing or not loss or damage to the interests of MOEHS Group.

6. COMPLIANCE WITH COMPETITION LAWS

All the proceedings of MOEHS Group will be subject to strict compliance with existing laws, including those relating to competition.

Avoid any communication with competitors, in terms of production, sales, prices, costs, sales agreements, etc., as well as agreements to fix prices, discounts, share markets or geographic areas, etc.

7. CONFLICT OF INTEREST

All the MOEHS Group employees are required to act honestly and ethically, always seeking the protection of the interests of the company.

It is prohibited any action to provide a personal benefit, direct or indirect, real or potential, at the expense of the interests of MOEHS Group, such as:

- Entering into any trade or business in direct or indirect competition with MOEHS Group.

- Taking advantage from the post or position in the MOEHS Group for personal gain.
- Receiving income and/or benefits from suppliers, competitors or customers.

8. HUMAN RIGHTS

Our code of ethics supports, respects and promotes human rights within its area of influence. Among others:

- The elimination of all forms of forced or compulsory labour
- The eradication of child labour
- The fight against trafficking, trade or illegal trafficking of human beings.

9. ADMINISTRATION OF THE CODE OF ETHICS AND CONDUCT

The Code of Ethics and Conduct cannot and is not intended to provide all the actions and/or situations in which it can be developed the daily activities, nor those of its employees, suppliers or customers, therefore an Ethics and Conduct Committee will be created to ensure that our Code of Ethics and Conduct will apply to all the companies of MOEHS Group, and it is our duty to fulfil and enforce it.

The Ethics and Conduct Committee shall be composed of:

- A Representative appointed by the General Manager
- A Representative appointed by the Human Resources
- A Representative of the Steering Committee.

The Ethics and Conduct Committee shall, inter alia, the following functions:

- Resolve doubts about the Code of Ethics and Conduct.
- To investigate misconduct or breach of the Code of Ethics and Conduct.
- To promote values and behaviours that encourages the Ethics and Conduct Code.

10. LEGAL GUARANTEES

All the Workers who intervene during an action of the Ethics and Conduct Committee in the investigation or opening of an informative file, whatever the object of their intervention, as a complainant, as a denounced person, as a witness, etc., will not be subject to intimidation, persecution or retaliation.

Any action against this guarantee, the filing of a false complaint, false testimony or confidentiality of any worker who intervenes in an informative file, will be considered as an offense subject to sanction.

This Code of Ethics and Conduct was revised and approved by the Steering Committee of MOEHS Group on July 4th, 2022.

A handwritten signature in blue ink, appearing to read "Francisco Escribano", with a horizontal line underneath.

Francisco Escribano
President and Chief Executive Officer
MOEHS GROUP