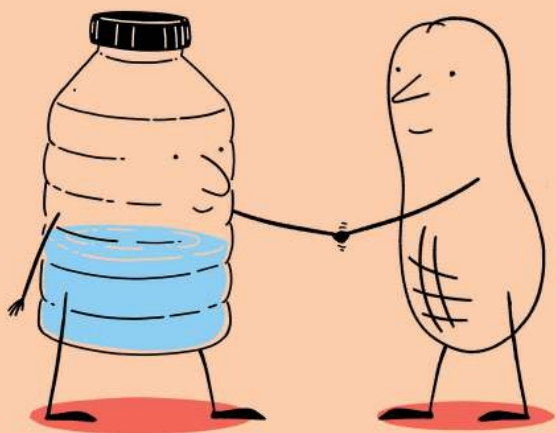


# Code of Ethics



IMPORTACO

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## Introduction

The ethical standards that are included in both this code and the management model should be the basis for ensuring that we achieve long-term benefits. Acting in accordance with the standards in this code will build trust between all stakeholders.

Given that our aim is to combine integrity with compliance, in Importaco we believe that we should behave in a way that is consistent with our values and that enables us to achieve a balance between economic development and ethical compliance.

### → Purpose

The aim of this code is to create an ethical culture within Importaco. We want all of Importaco's workers to make sound decisions and to take into account their consequences for our stakeholders.

### → Scope

It is compulsory for all Importaco workers to comply with the Code of Ethics, irrespective of the country or department where they perform their duties.

### → Dissemination

The code will be disseminated among all of our stakeholders. Internally, we will actively disseminate it to ensure that all of Importaco's workers are familiar with it and put it into practice as they perform their work. Externally, we will disseminate it via our website and we will send it to our main external stakeholders.

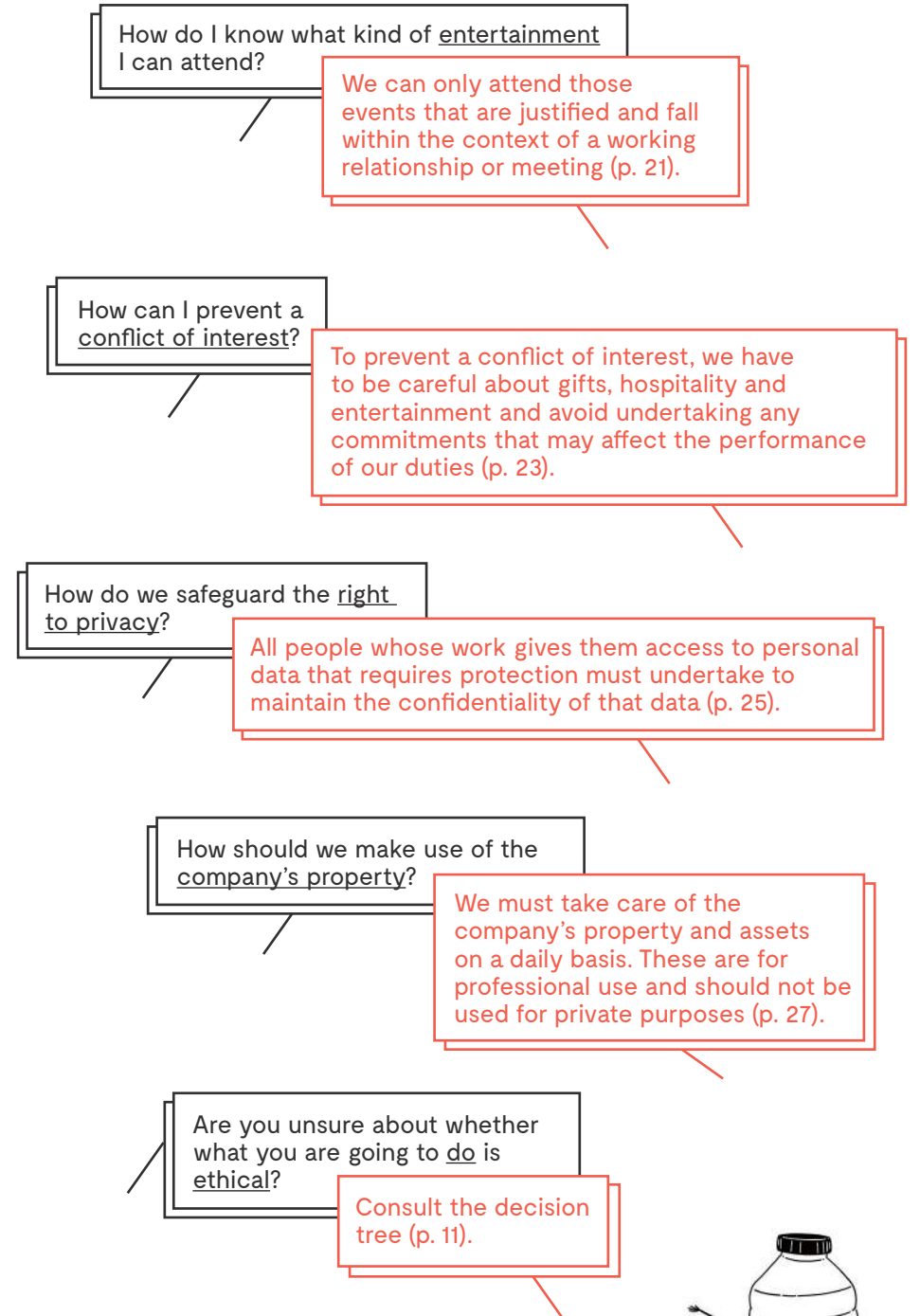
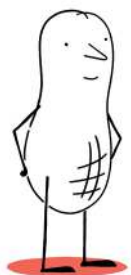
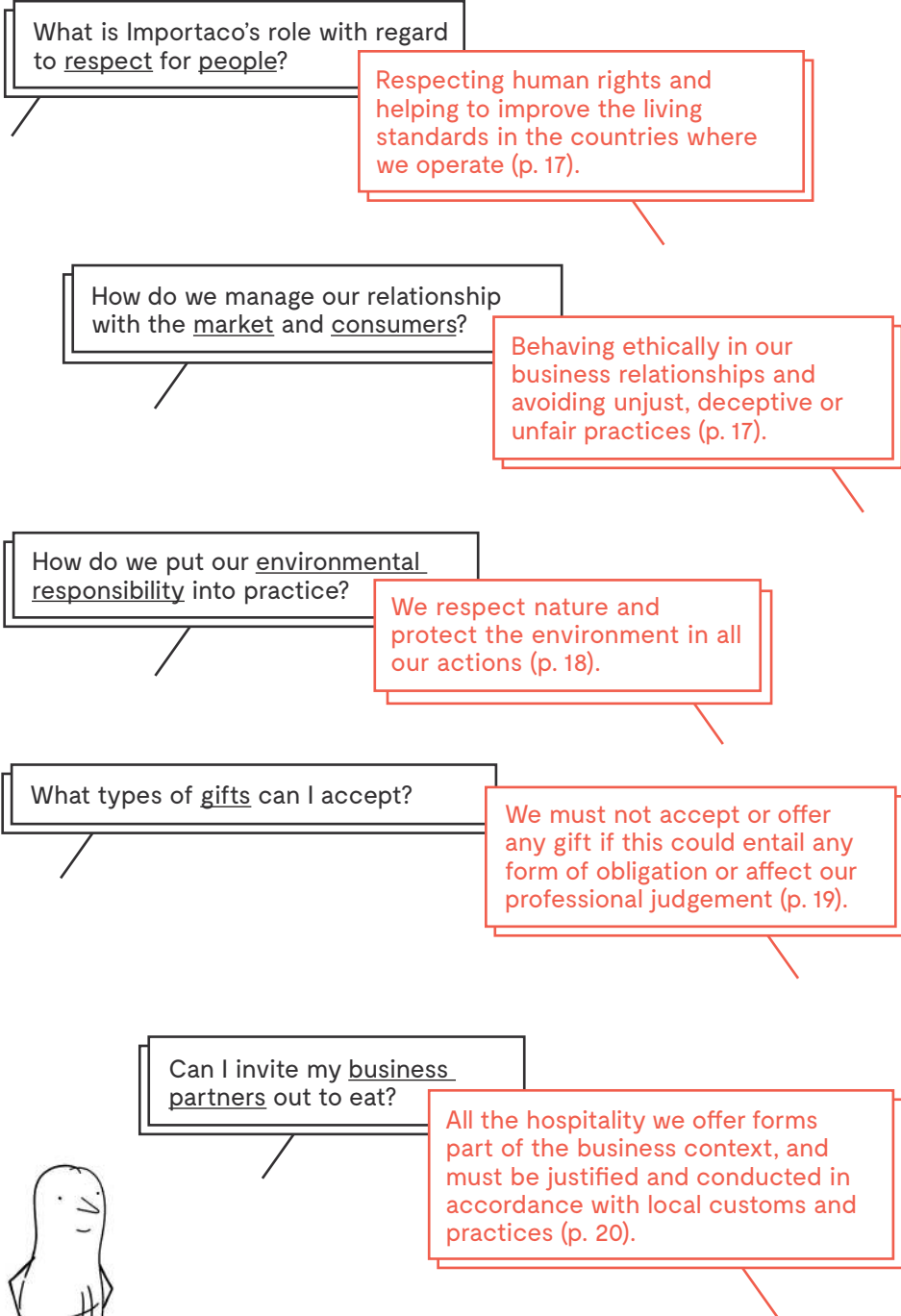
### → Commitment

Of the board of directors and senior management. The board of directors undertakes to monitor compliance with the Code of Ethics and to promote the implementation of the necessary measures to ensure its enforcement.

The management pledges to work in accordance with the standards included in the code and to lead the entire organisation by example. It will also be responsible for promoting compliance with the code among all Importaco staff members.



### Practical aspects of the Ethical Code



## Glossary

### Due diligence

In regards to human rights, this is an ongoing management process that any reasonable and fair-minded company must carry out, in view of its circumstances, in order to fulfil its responsibility for respecting human rights\*

### Stakeholder<sup>1</sup>

These are the individuals, groups of individuals or organisations that affect and/or may be affected by an organisation's activities, products, services or associated performance\*

### Corruption<sup>2</sup>

Abuse of power, used by a person/people for their own personal gain. Bribery is the most common form of corruption\*



### Bribery<sup>3</sup>

This is an illegal transaction in which someone abuses their position to gain a personal benefit. It generally consists of a sum of money, but it may also be a benefit that is given or received in order to gain an advantage\*

### Gifts<sup>4</sup>

Unlawful presents that can be classified as corruption, depending on the context and intention\*



### Precautionary principle

To protect the environment we must apply the precautionary principle, which is aimed at preventing or avoiding serious and irreversible damage to the environment, even if such damage has not occurred or its occurrence is not absolutely certain\*

### Entertainment

A set of activities that take place during leisure time which are designed to entertain people\*



### Sponsorship

Support or funding of an activity, normally for advertising purposes, which gives rights and benefits to the sponsoring company\*



### Philanthropic contributions:

Any item of value donated by companies to support philanthropic causes or activities in any area of sport, art, culture, education or science\*

### Facilitating payments

Unofficial and improper payments of small amounts made to officials to obtain or expedite a routine or necessary procedure, to which the person making the payment is entitled\*



### Conflict of interests

A dilemma that arises when a member of a company has professional, personal or private interests that differ from those expected of that person when they are representing the company\*

### Company property

The lists of clients, information processing systems and electronic systems, files, intellectual and industrial property, cash and funds, reports, technology and information systems, including professional domain email addresses and Internet access\*

<sup>1</sup> AA1000 Stakeholder Engagement Standard.

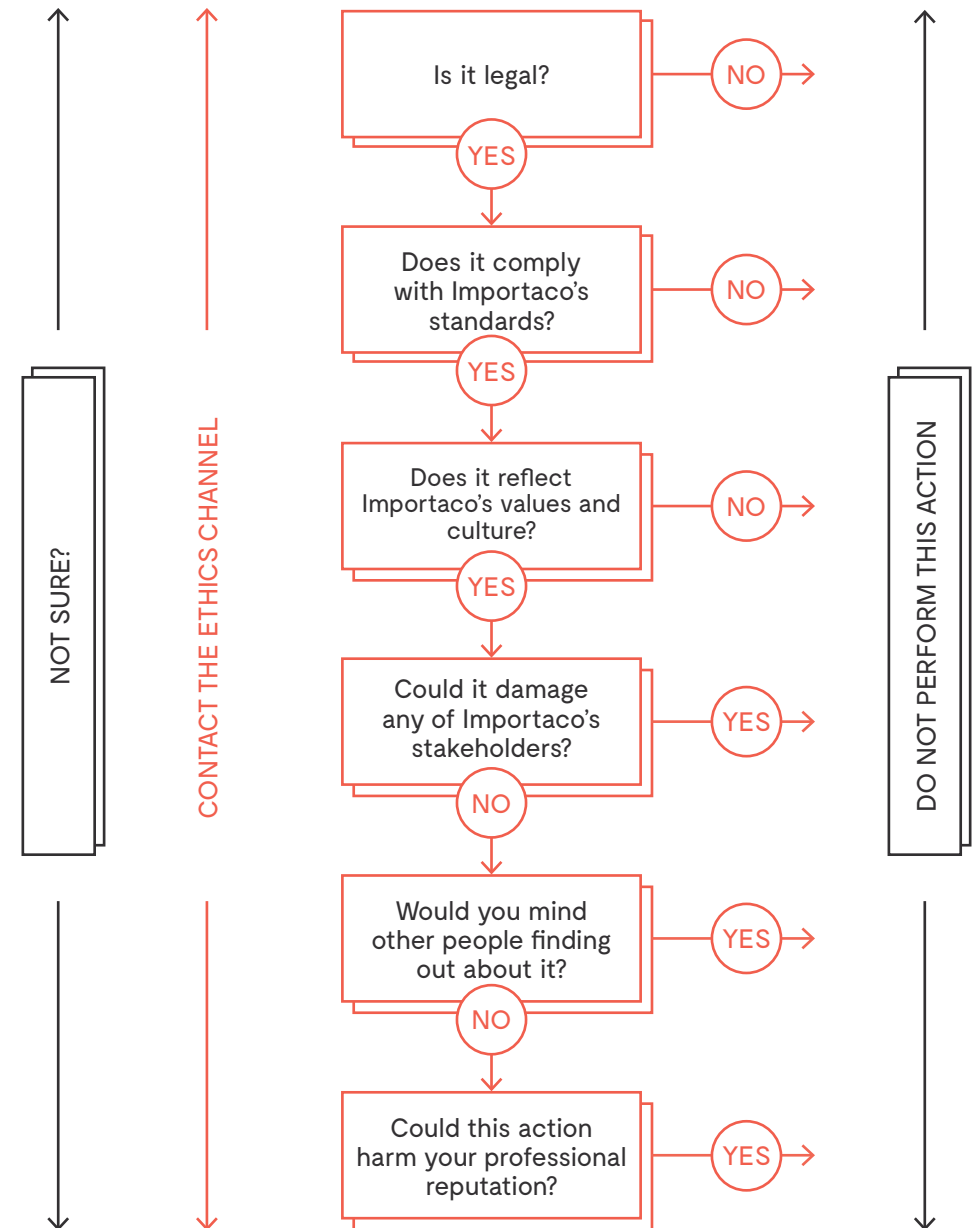
<sup>2</sup> Definition adapted from Business Principles for Countering Bribery by Transparency International.

<sup>3</sup> Definition adapted from Business Principles for Countering Bribery by Transparency International.

<sup>4</sup> Definition adapted from Anti-Corruption Ethics and Compliance Programme for Business by United Nations Office on Drugs and Crime.

## Decision tree

As professionals we pursue excellence. It is our duty to implement good corporate behaviour in our daily work and take responsibility for the consequences of our actions on others. To facilitate ethical decision-making, we encourage all employees to answer the following questions\*



## Corporate code of conduct

This code of conduct is based on the cornerstones of integrity and compliance, and on other approaches ranging from self-regulation to obligation.

They are both necessary and, at certain times, one will prevail over the other, depending on the circumstances and the decision-making process of each individual.

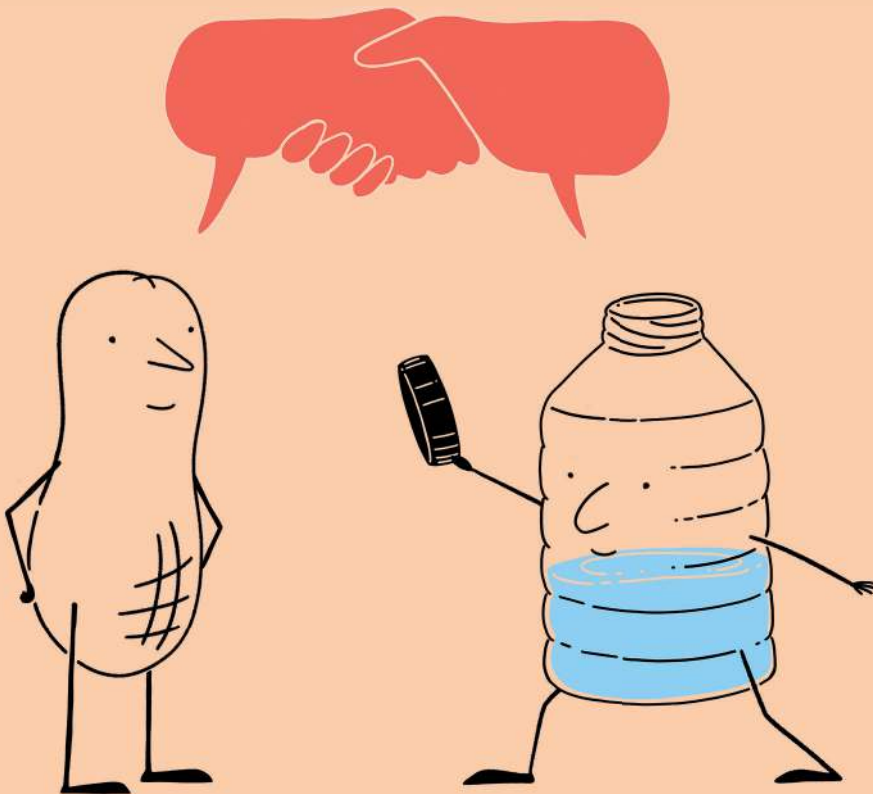
However, although the code of conduct is clear, it should not be forgotten that people only behave ethically when two requirements are met: they want to do so and they are able to do so under the existing corporate and social structural conditions.

### → Integrity

The integrity-based approach seeks to promote responsibility among people and aims to ensure that everyone behaves in accordance with the values, principles and ethical standards included in the code. Through this document, and its implementation, we aim to encourage responsible behaviour by individuals, so that the common good and the organisation's values prevail.

### → Compliance

The compliance-based approach is geared towards implementing policies, procedures and good practices to ensure adherence to the applicable regulatory framework and minimise the risks associated with our business. Consequently, we will respect communities by complying with the current laws\*



## Integrity

- 1 We will act in accordance with the code, our principles and the corporate commitments when performing our work.

### We are obliged to:

- know and understand the standards included in the code;
- receive training about its content; and
- be a paragon of compliance through our daily work.

### We must not:

- carry out activities that go against the business model;
- be complicit in breaches of the code; or
- retaliate against people who report breaches.

- 2 We will act honestly, in accordance with our commitments, and we will be consistent with our values.

### We are obliged to:

- promote accountability and transparency;
- be consistent in what we say and do; and
- be clear about information and what we aim to achieve.

### We must not:

- deceive or conceal information to achieve our goals;
- use information in a fraudulent manner or for our own gain; or
- breach confidentiality rules.

- 3 We will be responsible: we will be conscientious in our decision-making and take into account the consequences of our decisions for others.

### We are obliged to:

- assess the ethical, social and financial consequences;
- take others into account when making decisions; and
- accept responsibility for the choices that we make.

### We must not:

- act for personal gain and against the common good;
- perform actions with negative consequences; or
- express ourselves ambiguously, leaving room for different interpretations.

- 4 We will act fairly and recognise the value and dignity of all people.

### We are obliged to:

- respect people's rights;
- act in a fair manner and be inclusive for all people; and
- promote equal opportunities.

### We must not:

- violate people's freedoms;
- impede the well-being of others; or
- discriminate against others, for any reason.

- 5 We will prevent our activities from harming our stakeholders, especially harm to people and the environment.

### We are obliged to:

- create value for others and protect the common good;
- assess the possible consequences of our actions; and
- act cautiously and think before we act.

### We must not:

- behave in a way that harms people or the environment;
- carry out activities that harm third parties; or
- know we have caused damage and not act accordingly.





## Compliance

### 1. Relationships with our stakeholders

#### 1.1. Respect for people

In Importaco, we recognise that everyone is valuable by themselves. All people are entitled to develop their abilities and benefit from opportunities that allow them to enjoy well-being and be free. Through our activities, we must respect human rights and help to improve the living standards of the countries where we operate.

#### We are obliged to:

- encourage dialogue with our stakeholders so that we understand their expectations of the company and incorporate them into our decision-making;
- respect the physical and psychological integrity of all people and recognise that they deserve equal dignity and rights;
- assess the consequences of our activities in terms of respect for human rights and their associated principles, and accept our responsibility to ensure their fulfilment;
- act with due diligence and factor in the context and applicable laws of each country where we operate in a way that is sensible and reasonable; and
- rectify and remedy any negative consequences that our activities may have with regard to respecting human rights.

“

#### ETHICS IN PRACTICE

**Q** I visited a supplier in a country with different legislation to ours and I observed signs of poor working practices. Can I hire that supplier, given that the legislation in that country is more relaxed than our standards?

**A** No. You should inform the sustainability department, so that it can carry out an accurate assessment of the supplier's working conditions. If it breaches our code, we will establish a corrective action plan, so that we can improve their performance together. In Importaco, we are committed to respecting human rights in all of our activities.

”

#### 1.2. Market and consumers

In Importaco, we believe that it is our duty to provide products that serve people. We also believe that we must behave ethically in our business relationships and implement the necessary controls to avoid unjust, deceptive or unfair practices.

#### We are obliged to:

- maintain infrastructures in a good condition, in order to offer safe products that have been acquired lawfully, either through farming or direct procurement;



- respect and facilitate free competition and equal opportunities; it is not permitted to alter prices resulting from free competition of any products or services that we provide;
- only use freely accessible information; it is forbidden to use privileged information obtained unlawfully or through any means to discover our competitors' strategies and practices; and
- provide truthful and adequate information to consumers; we must not make any false claims or promises that we know that we will be unable to fulfil.

“

**ETHICS IN PRACTICE**

Q I am designing the packaging of a new product that is going to be launched soon. The Quality Management Systems Manager has told us that the product is a “source of fibre”, but my boss has told me to put “helps your gut”. I am not sure that making this claim would be legal, what should I do?

A You should include the information provided by the Quality Management Systems Manager. She is responsible for ensuring the legal compliance of the labelling and she has all of the information about the product.

”

**1.3. Environmental responsibility**

We recognise the value of nature and the need to preserve it for future generations. Therefore, we must promote changes that are capable of achieving a balance between our economic development and protecting the environment.

**We are obliged to:**

- respect nature and protect the environment and accept our responsibility if we need to repair any damage that we may have caused;
- make all of our activities eco-friendly and have a positive impact on overcoming environmental challenges;
- be careful and use caution in our decisions, taking into account their present and future impact; and
- preserve natural resources and encourage responsible and reduced consumption.

“

**ETHICS IN PRACTICE**

Q While carrying out cleaning work in the factory, I noticed that one of the machines was faulty and it was not controlling the levels of wastewater discharge. I am afraid that this fault may lead to us polluting the environment. What should I do?

A You should talk to the Shift Manager and report the fault that you have found to him. The production centre manager will assess the situation and implement the necessary corrective measures to reduce our impact on the environment to a minimum.”

”

**2. Fight against corruption and bribery**

We are dedicated to fighting against corruption in all of its forms and we take into account its economic and social costs. We believe that corruption is an obstacle to the development of business and society because it increases inequality and hinders growth and development.

In Importaco it is forbidden to accept or make any type of bribe. A bribe means the offering or acceptance of any gift, loan, fee, reward or other benefit offered or received by a person which is intended to ensure that a dishonest or illegal action is carried out, or one that represents a breach of trust in business conduct<sup>5</sup>.

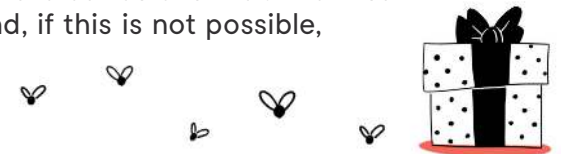
We must not use our position in the company to obtain an unfair advantage or personal gain. All corruption-related activities share the following characteristics: they are illegal, improper, inappropriate and private.

**2.1. Gifts, entertainment and hospitality**

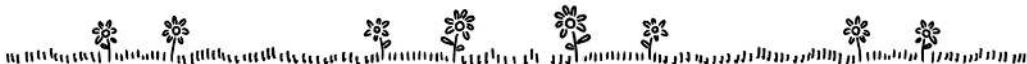
Gifts, entertainment and hospitality are special expenses which, if used inappropriately, may lead to the company obtaining unlawful benefits. The risks associated with these expenses do not originate from the expenditure itself, but from circumstantial factors and whether they could be viewed as disproportionate.

**→ Gifts**

Importaco's employees must not accept or offer any gift if this could entail any form of obligation or affect their professional judgement. If a member of staff receives a gift, they will report it to their supervisor and through the ethics channel. The first choice will be to return it and, if this is not possible, it will be donated to a community organisation.



5. Definition adapted from Business Principles for Countering Bribery by Transparency International.



### Gifts may only be offered or received in the following circumstances:

- Exceptionally, gifts may be accepted or offered when they are justified, they comply with the law and local customs and practices, and they do not entail any obligation for either party. They may only be accepted in special situations such as the New Year, Christmas or a birthday.
- Promotional gifts with a maximum value of 20 euros may be accepted, but no more often than once a year.

### → Hospitality

We consider hospitality to be the usual courteous treatment associated with a business meeting or visit. The courtesies provided must be justified and conducted in accordance with the local customs and practices, and they must not entail any form of obligation for the other party.

Importaco's employees must be hospitable to business partners and preserve the company's reputation by offering the necessary hospitality. They will ensure that the courtesies are appropriate and are not a hindrance to business relations.

### Hospitality may only be received or offered:

- if it is within a business environment and has a maximum cost of 40 euros per person; and

“

#### ETHICS IN PRACTICE

Q "I am preparing a meeting with a client who is very important to us. I was thinking of arranging a meal in a special restaurant, where it would cost around 50-60 euros. Is this suitable for a work meeting?"

A No. Hospitality events can be seen as bribery if they are disproportionate and not necessary for the business relationship. You must select a restaurant that represents the company's values and allows business to be conducted in a professional manner.

”

“

#### ETHICS IN PRACTICE

Q I have a good relationship with a supplier, because he has provided us with solutions that have successfully met the challenges that we have faced for a number of years. We are working with him more at the moment and in our latest meeting he offered me a gift to thank us for the trust that we have placed in him. Should I accept it?

A No. Gifts should have no place in business, as they may be seen as a bribe if given at inappropriate times or if a favour is expected in return (e.g. if a new contract is being negotiated). Externally, you must inform Importaco's supplier that you are not allowed to accept gifts. Internally, you must report it to your supervisor and the ethics committee, through the ethics channel.

”

- if it is provided in the form of promotional gifts (Importaco products) with a total value not exceeding 20 euros.

### → Entertainment

Entertainment is an event or gathering organised or provided by a partner company with the aim of entertaining the people who attend it. Attending these events is permitted, provided that it is justified and falls within the context of a working relationship or meeting.

Attendance will be assessed based on the nature of the business relationship and to determine whether being present at the event may influence professional decisions.

### Entertainment events may only be attended:

- if they are reasonable and appropriate and their nature and characteristics respect the local customs and the circumstances of the business relationship;
- if they are occasional and relate to a special celebration in which either Importaco or the third party are directly involved, and where attendance has no impact on the professional judgement of the employee; and
- when they are part of a visit or organised event, in which case, they must meet the hospitality requirements and there must be a connection between the leisure activity and the business.

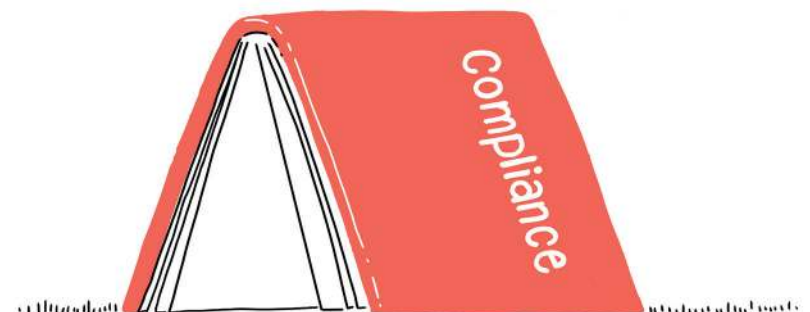
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#### ETHICS IN PRACTICE

Q A company with which we do business has invited me to attend an event to celebrate the Fallas festival. It will start with a conference and then there will be a small cocktail party for the guests. Should I attend? Are they trying to bribe me?

A These types of events help to maintain good relations with other companies and they are not necessarily a bribe. It is only permitted to attend these types of events when the company with which we do business is present and the leisure time is shorter than the time spent working. If you receive an invitation of this kind, you should inform your supervisor and the ethics committee through the ethics channel.

”



## 2.2. Travel expenses and promotional visits

Promotional visits are trips funded by the company to show third parties the capabilities of the business and its facilities. As a general rule, Importaco's employees will not request, accept or pay for promotional trips from or for third parties.

### We are obliged to:

- pay for our trips to visit third parties;
- act in good faith and ensure that the travel expenses are not excessive;
- follow the criteria that have been established for going on business trips; and
- ensure that the host does not see the trips or promotional visits as a bribe.

## 2.3. Political contributions, philanthropy and sponsorships

Importaco permits collaboration with public and private bodies for legitimate purposes through cash or in-kind donations, or the provision of services. They must all be documented and comply with the local legislation.

Donations will be made to non-profit organisations to aid the development of the communities where we operate. They must not be given in the hope of receiving favours in return or obtaining an unfair advantage.

Funding campaigns, candidates or political parties is not allowed. Involvement in this field is also not permitted in a consulting role. Regarding relations with the public authorities, it is permitted to contribute to local development by funding specific programmes that are carried out by public institutions.

### Contributions that are made must:

- be made to legally established bodies such as non-profit organisations, public entities or companies, in the case of sponsorships;
- take place at an appropriate time, i.e. never during a tender process, an authorisation procedure or an application for a licence or permit;
- be declared publicly, to ensure transparency;

“

#### ETHICS IN PRACTICE

Q I have been actively involved in a political party for a few years and I would like to stand for mayor in the next elections. Can I say that I work in Importaco and use my experience as an added value?

A No. People who become aware of your experience may believe that Importaco is linked to the political organisation and that would not be true. Importaco is not associated with any political party, so you should not use the company's name to gain the support of the voters.

”

- be used for the purposes established by Importaco and the beneficiary institution; and
- avoid any conflict of interests between the parties.

## 2.4. Facilitating payments

Importaco does not allow facilitating payments to be made in a normal business context. When a payment of this kind is requested, proof that the payment is legal and an official receipt must be requested. If the person concerned does not provide this information, the employee must refuse to make the payment.

There are countries where this type of payment is common and it is considered to be “official” or even compulsory. If there is a chance of this situation jeopardising people's safety, it is permitted to make the payment.

### To prevent a facilitating payment, we must:

- publicly show zero tolerance to these payments;
- request a receipt for any payment made; and
- involve more people from the company in any procedure to be carried out with the public authority.

“

#### ETHICS IN PRACTICE

Q In my department, we are waiting to receive a permit from the city council. I have submitted all of the documents on time and the person responsible for doing the paperwork seems to be delaying it for no apparent reason. He has arranged a meeting to talk about it, but he has not asked me to take any type of documentation. Should I go to the meeting?

A Importaco totally rejects corruption. This situation shows signs that they are expecting payment to expedite the process. You should report this situation to your supervisor and through the ethics channel. If you attend the meeting, you should go with a colleague, so that nothing illegal is proposed.

”

## 2.5. Conflict of interests

Importaco's employees must avoid any conflicts of interests and perform their duties in a professional manner. Given the principle of reciprocity, we may face a conflict of interests when we feel obliged to act in a given situation.

### To prevent a conflict of interests, we must not:

- offer, request or accept gifts, hospitality or entertainment if it may appear to be a bribe or affect our professionalism;
- make a commitment that may affect how we perform our duties;

- serve our own interests when we secure a job or when a conflict of interests emerges; or
- fail to inform a supervisor about the functions of the job that are a source of conflict, so that a solution can be found.

## 2.6. Money laundering and terrorism

We must comply with the international regulations and recommendations for combating money laundering and the financing of terrorism. Within this framework, we will avoid illegal assets and implement control measures to determine their nature.

### We are obliged to:

- act with caution in our business relationships, to avoid participating in unlawful activities and making payments to entities based in tax havens;
- abide by the operating standards and use the control systems implemented to prevent any crime;
- act with due diligence in all business transactions conducted, and therefore we must consider the purpose of the business relationship and put in place the necessary preventive measures, especially in high-risk countries;
- avoid engaging in activities or business transactions with people who are involved in or affected by unlawful actions; and
- meet our tax obligations.

“

### ETHICS IN PRACTICE

Q A client who we have been working with for several years has asked to make a payment in instalments, combining a number of different systems. Can I accept this kind of payment?

A This is a high-risk situation, as it may be a case of money laundering. You must report the request to the manager of your department so that they can assess it and take the necessary preventive measures, in accordance with our Payment and Collection Policy.

”

## 2.7. Counterfeiting of means of payment

All payments must be made and collected in accordance with the established rules. We must be mindful of any cases where there

### ETHICS IN PRACTICE

Q A colleague from my department needs to procure certain services. Personally, I have the contact details of a company where one of my relatives works. Can I give him the contact details so that he can hire them?

A Yes. Provided that you do not put pressure on your colleague to hire that company and the decision is not solely down to you. In Importaco we believe in the impartial procurement of suppliers and in using a fair selection method as a means of promoting ethical and responsible business relationships.

”

are signs of falsifying, tampering with, copying or the unlawful reproduction of bank information. We must be cautious to avoid becoming embroiled in cases of fraud relating to payments that are made and received for services.

### We must:

- respect the security of information regarding payments and collections;
- properly verify all information provided for a payment by using the established methods; and
- comply with the internal rules regarding making and collecting payments.

### We must not:

- use any stored bank information for purposes that are not permitted;
- accept payments that may originate from criminal activities; or
- transmit or send credit card information by any physical or electronic medium.

“

### ETHICS IN PRACTICE

Q I am negotiating with a supplier regarding payment for some materials. They have emailed me the bank account details to make the payment. Should I request proof of the information provided?

A Yes. You should check the account number by other means and make sure that the person who sent the information works for the company in question. In these kinds of transactions, there is a risk of phishing fraud with a counterfeit means of payment.

”

## 3. Responsible property and information management

### 3.1. Right to privacy

In Importaco we respect everyone's right to privacy in all areas, especially those of a personal, medical and financial nature. People whose work gives them access to personal data that requires protection will undertake to maintain the confidentiality of that data.

### We are obliged to:

- take appropriate steps to ensure that data is obtained in a proper manner, with the prior consent of the party concerned;
- refrain from disclosing personal data, unless express consent has been given or in cases where it is statutory; such data will be stored using the necessary security measures; and
- check the systems used to collect and store personal data to verify that they comply with the current legislation.

“

**ETHICS IN PRACTICE**

Q There is a lot of information about employees' health in medical examinations. I am preparing a project to promote healthy lifestyles and it would really help me draw up the plan if I had this information. Can I request it and have direct access to it?

A No. In all departments we are committed to not disclosing personal data which we are able to access through our work. It is not permitted to use such data without informing the people concerned and obtaining their written authorisation.

”

**3.2. Intellectual property**

With regard to intellectual property, we are aware that respecting it allows us to promote the creativity and scientific advancement of society. Therefore, we promise to comply with the legislation on the protection of intellectual capital.

We are obliged to:

- produce innovations that improve society and promote its progress;
- respect the intellectual property of third parties and our company; it is forbidden to make illegal copies; and
- use information and data in an appropriate manner, to respect internal and external intellectual capital.



“

**ETHICS IN PRACTICE**

Q A former colleague from Importaco now works for a rival company that is developing a food product that is similar to ours. He has offered to provide me with information about the areas that they are working on. This information would be very useful for the project. Should I accept his offer?

A No. We should not obtain, share or exchange information with our competitors. That information belongs to the intellectual capital of the company and we cannot access it if it is not public. When you receive this offer, you should reject it and report it through the ethics channel.

”

**3.3. Use of the company's property**

As employees of Importaco, we must take care of the company's property and assets. This property is for professional use and may only be used for work and for legitimate purposes, so it is not advisable to use it for personal ends.

- The property and assets that we create for Importaco belong to the business both during the employment relationship with the company and after it has been terminated.
- The standards outlined in the security and usage protocol for information systems must be complied with.
- It is necessary to maintain the confidentiality of the information<sup>6</sup> that you are able to access through your job in the company and you must agree not to disseminate it, disclose it or transfer it to third parties.
- Employees must make proper use of the means of communication and information systems that the company provides for them\*

6. By way of an example: lists of clients, company strategy, technical and financial information, etc.

## Implementation of the Code of Ethics

Everyone who works in the company is obliged to comply with the Code of Ethics. The different departments must play their part in its implementation by creating an ethical climate in all of our relationships with stakeholders.

The employees and people associated with Importaco are responsible for ensuring that there is adherence to the policies and principles that are established, and for avoiding behaviour that is contrary to the guidelines stipulated in the code or which could entail corporate criminal liability.

If there are any doubts regarding compliance with the code, the ethics committee can be contacted through the ethics channel. Any communication will be treated in the strictest confidence.

### → Verification of compliance

The ethics committee will regularly monitor compliance with the code by assessing the control measures that have been implemented. This information will be sent to the Ethics Committee every four months and to the Board of Directors once a year.

### → Reporting breaches

Importaco has established an ethics channel that serves as a means of receiving, sending or responding to reports regarding any breaches of the code, and to allow it to act in the event of any potential corporate criminal behaviour.

Anyone who has information regarding a breach of the ethical code or of Importaco's codes and agreements may report it through the ethics channel. They must act in good faith and have reasonable grounds for stating that the information presented indicates a breach of the ethical code. Any notification that is false or has been made maliciously may be a breach that must be analysed by the ethics committee.



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This channel has been designed to allow workers and stakeholders to engage and take part in the building of ethical business relationships. The procedures carried out through this channel guarantee the confidentiality, privacy and safety of all people involved.

The Ethics Committee will ensure the confidentiality of all reports received. It is forbidden to retaliate in any way against a whistleblower for submitting a report.

#### → Handling of reports

All reports will be overseen by the Ethics Committee, which will comply with strict standards of independence and confidentiality. The committee will not be permitted to disclose the identity of the employee without their express approval to do so. Reports will be sent via the ethics channel and received by the secretary of the ethics committee, who will forward them to the president, and they will both decide whether they are actionable.

If it is decided to investigate a report, the inquiry process will commence. The Ethics Committee will appoint an investigator, according to the subject matter and the nature of the events described in the report.

#### → Ethics Committee

This is the body that everyone associated with Importaco must contact to report any breaches and send any queries regarding the ethical code, whether they affect them directly or affect third parties.

The Ethics Committee reports directly to the President of Importaco. This means that it has independent powers of initiative and oversight that must be respected by all of Importaco's employees, irrespective of their positions, duties and responsibilities within the organisation.

It will meet at least four times a year and, in exceptional cases, whenever the president deems it necessary according to the reports and queries received.

The committee has the following basic responsibilities:

1. To inform the **President of Importaco** of any breach of the company's ethical code and code of conduct.
2. To monitor **compliance with the ethical code** and the internal policies, and to identify non-compliance risks.
3. To oversee the **breach reporting process** and how it is handled through the **ethics channel**.
4. To ensure that there is **monitoring of the main** non-financial, ethical or reputational **risks** (risk map).
5. To regularly assess whether the **culture** within the organisation promotes **ethical** decision-making (ethical environment).
6. To propose actions to further develop the ethical code and improve the organisation's **ethical culture**★











**IMPORTACO**

[www.importaco.com](http://www.importaco.com)