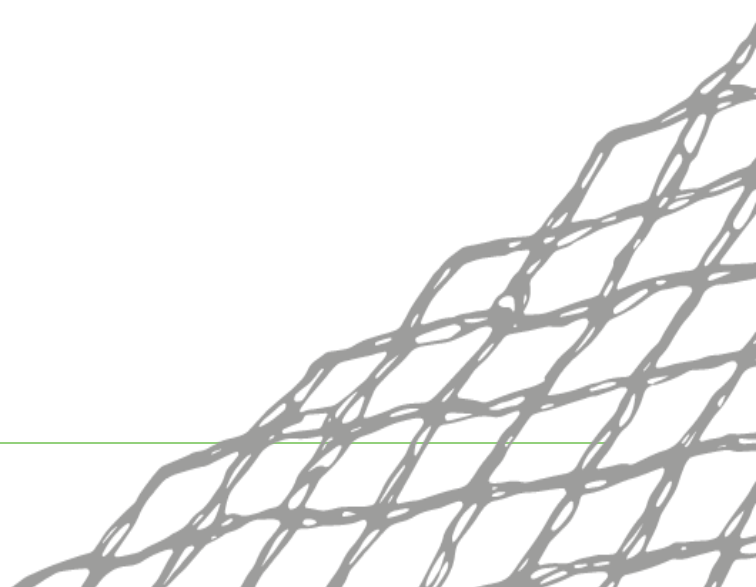
Code of Ethics

Our behaviour is based on our principles and values, guiding the work we do with honesty, professionalism, discretion and sobriety.

A firm commitment to compliance with the law is an essential principle for Grupo GIRÓ. Our behaviour is based on our principles and values that should guide the actions of all those who form part of the organisation, as well as our collaborators.

To promote a culture of transparency and business and personal ethics, the President and the Board of Directors of Girnet Internacional, S.L., Grupo GIRÓ's parent company, promote this Code of Ethics to which all companies that make up the Group must adhere.

Additionally, Grupo GIRÓ has developed a Compliance and Criminal Risk Prevention Model to establish a solid culture of compliance, managed by a Criminal Risk Prevention Officer and an Ethics Committee, as well as an Internal Information System managed by an Internal Information System Manager and supervised by the Criminal Risk Prevention Officer.



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2. Purpose and scope of application

2.1 PURPOSE

Grupo GIRÓ's Code of Ethics aims to set out our ethical principles, values and standards of conduct that should guide the actions of all those who form part of the organisation, as well as our external collaborators.

Consequently, the Code provides common principles of action that also serve as the basis for the other policies and procedures implemented within Grupo GIRÓ, serving as the core of the internal regulatory system. Therefore, any internal policy or procedure shall be interpreted in accordance with the spirit of this Code.

2.2 SCOPE

This Code applies to all companies belonging to Grupo GIRÓ, to all their employees, students or interns, managers and administrators, both present and future, regardless of hierarchical position and functional or geographical location. (All of them, hereinafter, the '**Staff**').

The Code also applies to the Group's Shareholders and, insofar as Grupo GIRÓ is a family-owned business organisation, the members of the Giró family linked to the Group are also subject to the Code.

Similarly, the principles and values are applicable to suppliers, employees, intermediary agents, subcontracted companies and all those who, without being direct employees, act on behalf of Grupo GIRÓ. It will also bind natural or legal persons who provide support to persons who provide information through the IIS.

All the aforementioned individuals must sign their adherence to this Code of Ethics before their association with Grupo GIRÓ can begin.

3. Mission, vision and values

At Grupo GIRÓ, our values are the fundamental pillars of our policies, with a clear mission and vision.

3.1 MISSION

Grupo GIRÓ's mission is to provide solutions to our clients by developing and supplying innovative and sustainable packaging technology and systems for the fruit and vegetable industry, thus creating added value.

3.2 VISION

Our vision for our business is as follows: We want to be the leading partners for supermarkets and packaging companies as a result of our innovations, offering the highest level of quality, efficiency, competitiveness and service, with the best cost-value ratio, and achieve a level of business excellence with a vocation for leadership, adapting to the environment.

3.3 VALUES

Ethical values are fundamental to define our culture in the organisation and must guide all areas of our business activity.

To achieve its objectives, Grupo GIRÓ is inspired by the following values:

- Commitment.
- Ethical and social responsibility. We carry out actions and processes that are respectful of the environment and the society around us.
- Prudence,
- Discretion,
- Integrity,
- Continuous improvement,
- Transparency in our actions,
- Interdisciplinarity,
- Internationalisation,
- Innovation, and
- Quality.

4. Our principles of action

4.1 RESPECT FOR CURRENT LEGISLATION AND OBLIGATIONS UNDERTAKEN

At Grupo GIRÓ, we conduct our business and professional activities in accordance with the legislation in force in each of the territories where we operate.

Furthermore, we respect and comply with judicial and/or administrative resolutions, without prejudice to our right to appeal the aforementioned decisions or resolutions when we understand them to be not in accordance with the law and contrary to our interests, whenever appropriate. Furthermore, we fully respect the commitments and obligations assumed by Grupo GIRÓ in our contractual relationships with third parties, as well as the customs and best practices where we conduct our business.

Staff must be aware, within the scope of their duties, of the laws and regulations that affect their respective areas of activity and ensure that the professionals under their supervision receive adequate information and training to comply with the applicable legal and regulatory obligations.

All staff have the primary and inalienable duty to observe, in the exercise of their professional functions and responsibilities, both current legislation and the internal regulations of Grupo GIRÓ that are applicable to them.

4.2 INTEGRITY AND PROFESSIONAL EXCELLENCE

In the course of our business activities, we work in the continuous pursuit of professional excellence. As such, we act with integrity, avoiding all forms of corruption (active or passive) and with respect for the circumstances and needs of all individuals we interact with. Furthermore, we encourage our Staff to recognise and value behaviours that are consistent with the principles set out in this Code.

4.3 RESPECT FOR THE ENVIRONMENT

We are committed to ensuring the utmost respect for the environment as we carry out our activity, establishing best practices and providing the Staff with the necessary training to care for the environment, in accordance with current regulations. We also contribute to the conservation of natural resources and areas of ecological, scenic or scientific interest through sponsorship activities.

4.4 3.4. RESPECT FOR THE GROUP'S IMAGE AND REPUTATION

Grupo GIRÓ considers respect for its image and reputation as one of its most valuable assets, generating a perception of an organisation that is honest and respectful of the market and its stakeholders.

Staff must exercise the utmost care and due diligence in preserving Grupo GIRÓ's image and reputation in all their professional activities, including public appearances.

5. Internal commitment

The people who work at Grupo GIRÓ represent its core values, so taking care of them and contributing to their development is among our priorities.

Grupo GIRÓ establishes the following commitments to its Staff, and in turn its Staff establish these commitments to Grupo GIRÓ:

5.1 NON-DISCRIMINATION, MUTUAL RESPECT AND EQUAL TREATMENT

The work environment shall remain free from any type of discrimination based on gender, race, sexual orientation, religious beliefs, political opinions, nationality, social origin, disability or any other personal, physical or social condition.

Men and women are treated equally with regard to access to employment, training, remuneration and promotion, as well as with regard to working conditions.

Likewise, relations between Staff and external collaborating entities or companies shall be based on professional respect.

At Grupo GIRÓ, we expressly prohibit any manifestation of violence, abuse of authority, and any type of harassment, whether physical, psychological, or moral, as well as any other conduct that may create an intimidating, offensive, or hostile work environment for individuals.

5.2 COMMITMENT TO THE PREVENTION OF OCCUPATIONAL RISKS

Protecting the physical integrity and health of our Staff is of the utmost importance. Therefore, we provide Staff with a safe and stable environment and constantly update our occupational risk prevention measures.

We comply with the applicable regulations in this area everywhere we carry out our professional activity.

All Staff are aware of and are required to comply with the health and safety regulations established by Grupo GIRÓ.

In this regard, any member of Staff may be sanctioned for engaging in conduct, or carrying out or collaborating in individual or collective actions, that may endanger their own integrity and/or that of others.

5.3 COMMITMENT TO THE HEALTH OF THE END CONSUMER

We are committed to consumer health, so we comply with regulations to ensure that our packaging products do not affect the quality of food products. That is why Staff, especially those in Grupo GIRÓ's plants and factories, are obliged to comply with all applicable regulations. All of this is to ensure that the manufacture of machinery and consumables for the packaging of these products is carried out in compliance with both internal and external processes and regulations.

5.4 RIGHT TO PRIVACY

At Grupo GIRÓ, Staff's right to privacy is protected in all its manifestations, especially with regard to personal data.

In all cases, we request and use only Staff data that is necessary for the effective management of our business or that is required by applicable regulations. We also take all necessary measures to preserve the confidentiality of personal data and, when necessary for business reasons, ensure that its transmission complies with current legislation.

Under no circumstances may personal data be processed for purposes other than those provided for legally or contractually.

We respect personal communications through any medium and make responsible use of corporate communication channels, computer systems and, in general, any other means that Grupo GIRÓ makes available. Thus, all forms of information owned by Grupo GIRÓ, such as email addresses or telephone numbers, are considered work tools.

Staff must use these resources professionally and should be aware that Grupo GIRÓ, in order to ensure proper use, may monitor or implement appropriate control measures.

Staff who, due to the performance of their professional activity, have access to information pertaining to other people, whether internal staff or third parties, must make responsible and professional use of it, respecting and preserving the confidentiality of such information.

6. Relationships with third parties

In their dealings with customers, collaborators, suppliers, public bodies and administrations, competitors and partners, as well as other agents, Staff shall be guided by the principles of integrity, honesty, professionalism, transparency and free competition.

6.1 PROHIBITION OF ANY FORM OF CORRUPTION OR INFLUENCE PEDDLING

It is strictly prohibited for Staff to participate, directly or indirectly through third parties, in the bribery of authorities and/or public officials or directors, employees or collaborators of entities outside or related to the Group.

Similarly, Grupo GIRÓ Staff may not accept, solicit, promise or receive from officials, persons or entities outside the Group, or through third parties, any payments, gifts or other considerations that fall outside lawful market practices and what is established in the internal policies on the matter.

You should take into account that:

- For an act to constitute bribery or an act related to corruption, a simple promise or offer of a benefit is sufficient, without the need for the material delivery or effective granting of said benefit. In passive bribery, improper conduct by Grupo GIRÓ Staff may benefit the briber or a third party.

- Any illicit benefit, not only economic, can be considered an act of corruption; it can be any in-kind consideration, such as gifts, trips or leisure activities.

- It may still be considered passive bribery even when the benefit is obtained by someone other than the member of Staff who accepts it (for example, a family member or a friend).

- So-called 'facilitation payments', payments of amounts made to public officials to expedite or facilitate administrative procedures or the delivery of material or immaterial items, also constitute bribery, even if the amounts or the value of these is small. This matter is always treated in accordance with applicable local regulations.

Staff must exercise special care in their dealings with collaborators considered to be public bodies, following applicable internal and external regulations.

6.2 FREE COMPETITION

The Group competes in compliance with competition law applicable in the territories where we conduct our business. We will never engage in misleading or denigrating advertising relating to competitors or other third parties.

6.3 TRUTHFULNESS IN MARKETING AND TRANSPARENCY IN PRICING

We ensure the truthfulness, accuracy, integrity, and precision of the information provided to customers regarding the characteristics and conditions of our products and services.

In marketing and sales operations, Staff will respect the principle of transparency regarding both prices and other conditions of the products and services offered.

6.4 TRANSPARENCY IN THE IMPORT AND EXPORT OF GOODS

At Grupo GIRÓ we strive to comply with the applicable regulations for the import and export of goods in the different countries where we operate. Therefore, Staff are prohibited from engaging in the irregular import or export of goods of lawful trade, or using the means of transport employed by the Group to carry out this type of conduct.

6.5 RELATIONSHIPS WITH CLIENTS

Our aim is to always offer the highest levels of quality and excellence in our products and services.

In our relationships with our clients, we uphold the principles of honesty, impartiality, respect, trust, and integrity, and Staff are obligated to ensure that no action can be interpreted as deception to the detriment of our clients.

Whenever we enter into a contract acting on behalf of Grupo GIRÓ, the intention and commitment must be to fulfil it. To this end, Staff may not impede or hinder the fulfilment of Grupo GIRÓ's contracts and the obligations assumed therein.

Similarly, Staff will not negotiate or accept contracts or carry out operations on behalf of Grupo GIRÓ without the corresponding authorisation.

6.6 RELATIONSHIPS WITH CONTRACTORS AND SUPPLIERS

We consider our contractors, suppliers and, in general, all collaborating companies indispensable for the achievement of our objectives. Therefore, the selection processes are adapted to objectivity and impartiality criteria, and any conflict of interest or favouritism in their selection is avoided.

We put our principles into practice in our relationships with collaborating companies and individuals, actively working to convey our values and principles of action to them, which are reflected in this Code.

Collaboration with suppliers and contractors who demonstrate social, environmental, and ethical standards that align with our own are promoted and encouraged.

In this regard, the Purchasing Department must select suppliers and contractors that have been approved by Grupo GIRÓ or, failing that, proceed to approve them according to the procedure established for this purpose.

6.7 ACCURATELY REPRESENTING FINANCIAL INFORMATION, TRANSPARENCY IN PUBLIC FUNDS AND IN THE RELATIONSHIP WITH THE PUBLIC TREASURY AND PUBLIC BODIES

We strive to ensure the accuracy of our financial information, so that it reflects a true and fair view of our assets and financial position.

Grupo GIRÓ Staff who participate in the preparation of accounting information strictly follow the behavioural guidelines set by the Group and must comply with the periodic verification reports. Likewise, Staff with accounting responsibilities are required to keep and preserve all documentation used in the course of their professional activity.

The disposal, transfer, assignment, concealment, etc. of any asset owned by Grupo GIRÓ, carried out with the purpose of evading compliance with responsibilities and obligations to creditors, is prohibited and penalised.

In the application, use and justification of grants and public aid, we operate under a framework of transparency and truthfulness. Truthful and accurate information is provided in every case and the destination of the requested aid is always monitored. Staff are expressly prohibited from requesting, on behalf of the Group, subsidies, tax relief or aid from Public Administrations, falsifying data or conditions of any kind for the benefit of Grupo GIRÓ.

On the other hand, we ensure compliance with the tax and social security obligations that apply to us, in accordance with current legislation. The unlawful evasion of Social Security payments and contributions or the obtaining of undue benefits, to the detriment of the Public Treasury, on behalf of the Group, is also prohibited.

6.8 PROTECTION OF INTELLECTUAL AND INDUSTRIAL PROPERTY

The reproduction, plagiarism, distribution or public communication of a literary, artistic or scientific work in any medium is not permitted without the authorisation of the holders of the corresponding intellectual property rights.

Staff are strictly prohibited from making copies of registered industrial designs and/or distinctive signs, and must respect the industrial and intellectual property rights of both Grupo GIRÓ as well as those of all the owners to whom they have access at all times.

The use, downloading or installation of computer programs is not permitted without first obtaining the corresponding licence, as well as the authorisation of the Systems Department.

6.9 INFORMATION SECURITY

Staff must maintain the confidentiality of third-party information.

One of the main elements that underpins our clients' and collaborators' trust is the appropriate safeguarding of information and the effective limitation of its use in accordance with the provisions of the laws or contractual relationships that are applicable in each case. To that end, we are committed to preserving the confidentiality of the information obtained within the framework of our relationships with third parties and do not use it in areas other than those in which such information was obtained. Similarly, we require our collaborators to confidentially manage the information provided within the scope of their contractual relationships.

On the other hand, Grupo Giró's confidential information and knowledge, and in particular trade secrets, are a valuable asset to guarantee Grupo Giró's competitiveness and sustainable growth.

All individuals within Grupo Giró must maintain the strictest confidentiality regarding any confidential information to which they have access as a result of performing their duties and must refrain from making any unauthorised use, whether for their own benefit or that of third parties.

All information or knowledge generated within the scope of activity of Grupo Giró belongs to the entity and must be handled in accordance with the guidelines established for this purpose.

Staff are required to sign the organisation's regulations and policies when they are hired, as well as whenever required to do so as a result of updates to them.

All suppliers, collaborators, and business partners must comply with the internal regulations and the confidentiality and trade secret policy, committing to respect and comply with it.

Finally, with the aim of protecting information security, Grupo GIRÓ:

- Will ensure the security of its computer systems and the physical files in which contractual and transactional documentation is stored. The recipients of this Code who are assigned to handle keys or access codes to Grupo GIRÓ systems must keep them confidential and their use will be under their sole responsibility.

- Will have adequate systems for information storage and adequate contingency plans to prevent failures in its computer systems.

- In the event of termination of the employment or professional relationship, the reserved and confidential information to which access may have been obtained and which may be retained at that

time must be returned by the member of Staff to Grupo GIRÓ, including the documents and storage media or devices, as well as the information stored on their computer terminal, with the professional's duty of confidentiality remaining in effect in all cases.

6.10 URBAN PLANNING COMPLIANCE

All our activities and actions are carried out while ensuring compliance with all applicable legal or regulatory standards, therefore any construction, demolition, remodelling, restoration, etc., of any factory or plant cannot be carried out until the corresponding licences and authorisation have been obtained.

6.11 CONFLICTS OF INTEREST

Professional decisions must be based on defending Grupo GIRÓ's interests to the best of our ability. Therefore, Staff must avoid situations that could give rise to a conflict between their personal interests and those of Grupo GIRÓ, refraining from representing the Group or intervening or influencing decision-making in which they themselves or a third party linked to them by any significant economic, family or professional relationship has a direct or indirect personal interest.

Staff who find themselves in a situation of conflict are obliged to report it to their hierarchical superior so that the authorisation procedure established in the company can be followed.

Within Grupo GIRÓ, no operations or activities that imply or may imply a conflict of interest may be carried out under any circumstances, except with the prior written authorisation of the hierarchical superior once the internal procedure established for this purpose has been followed.

6.12 NEUTRALITY

At Grupo GIRÓ, we develop our business model without interfering in or participating in the political processes in the territories where we carry out our activities. Any relationship the Group maintains with governments, authorities, institutions and political parties is based on the principles of legality and political neutrality.

6.13 RELATIONS WITH FOREIGN CITIZENS

At Grupo GIRÓ we comply with current regulations regarding the hiring of foreign personnel. Furthermore, we will not issue invitation letters to clients, suppliers or other third parties without complying with the requirements established in current legislation.

7. Development and compliance with the Code of Ethics

7.1 DISSEMINATION AND EVALUATION

Grupo GIRÓ is committed to disseminating and publicising this Code as far as possible in order to ensure that it is fully understood, respected and complied with. In this sense, those managers or executives who, in the performance of their duties, manage or direct teams must be an ethical reference point for them and ensure that the people in their charge know and comply with its content. However, the internal dissemination of the Code of Ethics is the responsibility of the Human Capital department in coordination with the Criminal Risk Prevention Officer, so these managers or executives must coordinate with them and follow their instructions in this regard.

The Code of Ethics will be distributed to all Staff so that they are aware of its contents.

The dissemination of the Code among contractors, suppliers, external collaborating companies, or third parties acting on behalf of Grupo GIRÓ will be led by the Grupo GIRÓ executive who has contracted the corresponding external company, in coordination with the Criminal Risk Prevention Officer.

7.2 UPDATES

The Board of Directors of the group's parent company, if it deems it appropriate, will periodically review and update the Code of Ethics, taking into account the suggestions of the Criminal Risk Prevention Officer or other professionals who are part of Grupo GIRÓ.

7.3 ACCEPTANCE

Grupo GIRÓ Staff must commit to complying with the current version of this Code of Ethics by signing a read/acceptance clause that will form part of their respective employment contracts.

7.4 APPROVAL

This version of the Code of Ethics was approved at the meeting of the Board of Directors of Girnet Internacional, S.L., the group's parent company, held on 02.02.2026. This edition, as well as previous and subsequent editions, can be identified by the date of its approval by the Board of Directors of the parent company.

8. Internal system for reporting violations

GIRÓ has implemented an internal system for reporting violations. Staff, Grupo Giró Shareholders, as well as any client, external collaborator, distributor or supplier, student or intern, may contact the Internal Information System Manager or the Criminal Risk Prevention Officer to resolve any doubts they may have regarding the content of the Code of Ethics or to report possible breaches or irregular conduct contrary to this Code or to any internal and/or external regulations, whether or not they have criminal implications, of which they may become aware by:

- E-mail: **crp@giropack.com**.
- Phone: +34 659 78 16 47
- Postal address: c/ Jaume Ribó 35-37 1º B Badalona 08911 (Barcelona), Spain, to the attention of the Internal Information System Manager or the Criminal Risk Prevention Officer.

In order to prevent or detect any irregular conduct that may occur within Grupo GIRÓ from which legal liabilities may arise, all Staff and Shareholders have the duty to report possible risks and breaches through the aforementioned channels.

To reinforce confidentiality regarding the information provided and the queries made, information may be submitted anonymously. In any case, Grupo Giró will respect the confidentiality of the informant and the information provided, which will only be shared strictly with those who need to be aware of it in order to respond to the information or query made. Likewise, Grupo Giró has an internal policy that prohibits reprisals of any kind for having reported an infringement or irregularity or having participated in the investigation process if required to do so, in accordance with the company's Information Management Procedure.

The usual internal channels for reporting incidents or non-compliance, such as doing so through the hierarchical superior, the Human Capital Department or Works Councils, remain available and accessible to all Staff. The internal system for reporting violations is yet another means that the company makes available to enable the detection of risks or non-compliance and thus be able to make the best decisions in order to comply with the law and the commitments made internally and externally.

Grupo GIRÓ guarantees confidentiality when the communication is sent by Information Systems other than those established or to members of staff not responsible for its processing, who will have been trained in this matter and warned that any breach is classified as a very serious infringement and, likewise, of the establishment of the obligation of the recipient of the communication to send it immediately to the System Manager.

9. Disciplinary procedure

At Grupo GIRÓ, we will take the necessary measures for the effective application of the Code of Ethics. No one, regardless of their level or position, is authorised to request Staff to commit an act that goes against what is established in this Code. In the same way, Staff may not justify improper conduct by relying on an order from a superior officer.

Failure to comply with the rules contained in this Code may result in the imposition of appropriate disciplinary measures, in accordance with the applicable labour regulations in the relevant jurisdiction, collective agreements or equivalent instruments and/or the Group's internal policies, or the current and supplementary labour regulations, without prejudice to any administrative, civil or criminal sanctions that may be required.

The Criminal Risk Prevention Officer, or the Human Capital Manager, as the case may be, will make the corresponding decision on the disciplinary measures to be implemented with the intervention of the Ethics Committee in the most serious cases, in accordance with the provisions of the applicable regulations in each jurisdiction.

Likewise, non-compliance with this Code or other regulations by a person with whom Grupo GIRÓ maintains a commercial relationship may also give rise to the corresponding consequences in relation to the event and the applicable regulations, including the termination of the contractual relationship with Giró, the claim for the corresponding damages or the complaint to the relevant authorities.

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