

#### **In regard to the law**

Jaume & Sere always abides by the law wherever it operates and expects its customers and suppliers to do the same, and to comply with all laws applicable to their work, including labor laws, concerning the natural rights of the human person, security, environment or health.

It also reserves the right to refuse to provide service to customers who do not comply with the law, or to obtain services from suppliers that do not abide by the law.

#### **In regard to employment practices**

Jaume & Seré carries out fair employment practices, striving to create a good, safe and productive work environment for its entire staff and expects its customers and suppliers to do the same. This entails:

- To abide by labor laws regarding maximum daily work hours allowed, arbitrations, minimum age, privacy, etc., and not accepting child labor.
- Not accepting forced labor, or that of prisoners or slaves.
- To respect the constitutional right of the staff to freely associate and, consequently, to bargain collectively.”

#### **With regard to privacy**

Both clients and suppliers may at some point handle private information about the staff of Jaume & Seré such as addresses or private phone number, social security records, birth dates, studies, etc.

Jaume & Seré understands that such information will be kept safe and protected against disclosure, unless expressly authorized.

#### **In regard to health and work safety**

Jaume & Seré maintains a solid level of security in everything it does and only provides service to customers, or acquires services from suppliers, committed to occupational safety.

#### **Sustainability**

We conduct our operations in a responsible manner and we want as customers and suppliers those who share their concern for sustainable business practices.

Our customers and suppliers must comply with all existing environmental rules. And, in addition they shall look for the best ways in which to respect nature, conserve resources, reduce pollution and improve the community in which they live.

#### **With regard to confidentiality**

Jaume & Seré provides its customers and suppliers comprehensive information on its organization, its resources, its staff, its know-how, its equipment, its practices, its computer systems, its infrastructure, its services, in short, on its professional work. Both its customers and suppliers must not reveal to anyone any information about Jaume & Seré without its written consent.

#### **In regard to illegal payments**

Jaume & Seré handles its operations in a transparent and ethical manner. It does not offer bribes or illegal payments to private employees, or government officials, or to third parties, to conduct its operations and expects that both its customers and suppliers are consistent with these standards of conduct.

#### **With regard to gifts**

The gifts offered in the framework of a business relationship can influence decisions to be taken. To maintain business confidence with customers and suppliers, Jaume & Seré does not authorize its staff to deliver, nor to receive gifts exceeding a symbolic value, including loans or guarantees for themselves or their family members.

#### **Commitment to its customers and suppliers**

The relationship of Jaume & Seré with its customers and suppliers will always be honest and guided by the following principles:

- It will never pay any of its customer or suppliers' employees to achieve economic advantages or of any other nature in its relationship;
- It will never reveal rates, prices, technology or any other information concerning its clients or suppliers, without prior written permission; and
- It will never make false or misleading comments about its customers or suppliers, their products or services.

#### **Promotion of a culture of ethics**

Jaume & Seré trains its staff to always apply ethical principles in the decision-making process and provides a confidential system to respond to and overcome potential accusations of violations to its code of ethics, and likewise, prefers to provide service to customers committed to the ethical culture of its staff.

#### **To solve ethical problems**

Customers and suppliers must promptly report to the Management of Jaume & Seré any violations to this Code or any unethical conduct by an employee of Jaume & Seré, who, unless it is contrary to the law, will protect the confidentiality of the information provided.