

# Corporate Compliance Policy



## DOCUMENT PROPERTIES

<b>Document title:</b>	Corporate Compliance Policy		
<b>Summary:</b>	This document shows the will of the Uquifa Group to comply with the laws, the Code of Ethics and Conduct and the regulations that develop it and analyze the most relevant points of the Uquifa's Compliance Model.		
<b>Applicable to:</b>	Uquifa Group		
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## PARTICIPANTS IN THE LATEST VERSION OF THE DOCUMENT

		Date
<b>Issued by:</b>	Ethics, Compliance & Integrity Officer	17/06/2022
<b>Approved by:</b>	Board of Directors of Uquifa Sciences S.L.U.	02/08/2022

## VERSION HISTORY

Version	Responsible	Details
1.0	Compliance Committee	Original version

## PROLOGUE

### Dear collaborators:



The UQUIFA Group is a manufacturer of Active Pharmaceutical Ingredients (APIs) and intermediates for the industry worldwide, so our activities are subject to various regulations and standards throughout the world.

For this reason, legal compliance (Corporate Compliance) is of great importance to us and means that we consider that one of the keys to achieving stable and lasting success is to always act within the law and in accordance with the principles of ethics and integrity prevailing today.

In this sense, and for our actions to be consistent with the foregoing, it concerns all of us, regardless of the hierarchical level that we hold and the country in which we work, the fulfilment of the values defended by the UQUIFA Group.

Only the strict observance of these regulations can avoid considerable legal and economic risks for the company and, consequently, for all of us. In addition, in this way we also safeguard the legitimate interests of all interested parties and interest groups and respect the needs of the Group, such as the protection of people and the environment.

The Group absolutely rejects all activities and businesses that involve the violation of current legislation or the group's internal regulations.

The provisions of the Compliance Policy constitute the framework of our behavior to legality and is based on the principles of the Company: safety, quality, environment, flexibility, innovation, and passion.

I encourage everyone to work together to maintain the Group's good reputation and the image we project both internally and externally. It is also important to familiarize yourself with the contents of this Policy and take advantage of the training sessions on the subject.

Carefully,

A handwritten signature in black ink, appearing to be 'Saurabh Gurnurkar', written over a light blue horizontal line.

**Saurabh Gurnurkar**  
Managing Director

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## 1. OBJECTIVE

This document constitutes the Corporate Compliance Policy (hereinafter, the "Policy") of the Group that make up the companies Uquifa Sciences S.L.U. (as a parent company), Union Quimico Farmaceutica S.A.U., Soneas Chemicals LTD, Uquifa México S.A. de C.V. and Uquifa India Private Ltd (as dependent companies), (hereinafter, "**UQUIFA Group**" or "**Group**").

From the Management, the Compliance Committee of the **UQUIFA Group** through this Policy wishes to express its willingness to commit to compliance with current legislation and its internal regulations, with the ethical values that it defends, and undertakes to disseminate it to all levels of the entities that make it up and to provide all the necessary resources for its compliance.

The purpose of this Policy is to establish the **Group's** principles and commitments in terms of Compliance, as a cornerstone of its Compliance Management System as a whole or in relation to each of the entities that make up the Group. This Policy is framed and approved since the provisions of the Group's Code of Ethics, which establishes principles and philosophy that include not only a behavior of the legal and regulatory framework, but also a whole series of values and ethical behaviors considered essential.

Likewise, the Policy defines the basic elements of the Group's Compliance Management System and identifies the responsibilities regarding its execution.

## 2. OUR COMPLIANCE COMMITMENTS

The **Uquifa Group** sets out its Compliance commitments below:

- 1** Guarantee the performance of the Group based on the **principles of compliance set forth in the Code of Ethics and Conduct** and in the legislation, at all times, in force and to prevent incorrect conduct, contrary to ethics or internal policies and rules, which may be committed by its directors, directors and employees in the exercise of their functions or by third parties acting on behalf of and on behalf of the Group.
- 2** Promote a philosophy of **zero tolerance for behaviors that may lead to breaches** of the legislation in force and internal regulations and procedures, and, in particular, those related to the criminal risks to which the Group is exposed within the scope of its activity.
- 3** Maintain integrity in business and create an environment where the **risks of fraud and corruption** are minimized to avoid losses derived from them.

- 4 Protect the **confidentiality, integrity and availability of information and respect the privacy** of persons who, in their relations with the Group, provide personal data or confidential information.
- 5 **Develop, implement and update a risk management system**, which includes the implementation of controls, regulations, procedures and their continuous evaluation.
- 6 Develop a **Criminal Compliance Management System** at the corporate level, adapting to the respective needs of the entities that make up the Group.
- 7 Commitment to guarantee the **authority and independence of the Compliance Committee**.
- 8 Manage the **Ethics Channel**, whose objective is to report suspicious facts or behavior related to criminal risks and to ensure that the informant will not suffer reprisals.
- 9 Promote **training and awareness-raising actions at all levels of the Group on the Criminal Compliance Management Systems** of the entities that make it up and the internal regulations on Compliance, developing the directors and managers an essential function and including, where appropriate, those third parties that relate to the Group.

### 3. SISTEMA DE GESTIÓN DE COMPLIANCE PENAL

This Policy is developed in each of the Criminal Compliance Management Systems corresponding to each of the entities that make up the Uquifa Group and constitutes the compilation of the control framework (policies, procedures and controls) existing in each of the companies in terms of prevention, detection and punishment of illicit acts, especially of a criminal nature because of the importance it entails.

The heads of the Criminal Compliance Management Systems will be the administrative bodies of each of the companies. These Management Systems are based on prevention, detection, reaction and monitoring and continuous improvement and their main elements are the following:

- **Ethics, Compliance & Integrity Officer of Uquifa Group:**

The Group has an Ethics, Compliance & Integrity Officer of Grupo Uquifa who will perform, in short, the functions referred to in article 31 bis. 2. 2nd of the Spanish Criminal Code.

Likewise, each of the dependent companies has Local Compliance delegates who, in addition to reporting internally to their respective administrative bodies, must report to the Compliance Committee, which, in turn, will report to the Board of Directors of the Group's parent company.

- **Compliance Committee:**

It is a collegiate body of a multidisciplinary nature, with autonomous powers of initiative and control, and is configured as a body of supervision and coordination of the Criminal Compliance Management Systems, in order that the main risks

Prisons are properly identified and managed internally. The roles and responsibilities of the same are regulated in greater detail in the "Regulations of the Compliance Committee".

- **Financial resources management model:**

The Group has a series of controls and procedures in the financial and economic field, providing full transparency in its accounting books, its transactions and, in general, its economic management. Likewise, in the budgetary area, an item and/or resources are foreseen for the needs of the Ethics, Compliance & Integrity Officer, the Compliance Committee and the respective Local Compliance delegates in the exercise of their functions, guaranteeing that the Systems have sufficient human and financial resources.

- **Control framework:**

The control framework is constituted by all those Manuals, Policies, Procedures, Protocols and Controls that aim to ensure the effective ethical and compliance culture within each of the companies that make up Grupo Uquifa, as well as at Group level, as well as the effectiveness of control rules and procedures that minimize the risk of illegal behaviour by employees or third parties acting in the name and on behalf of the companies that make up the Group.

It is the responsibility of the Ethics, Compliance & Integrity Officer and each local compliance delegate, together with the area managers and administrative body of each of the Group's companies, to maintain these updated procedures, as well as to comply scrupulously with them, especially when it comes to a Group directive.

It is worth mentioning the Group's Code of Ethics and Conduct, as a core element of the Group's Criminal Compliance Management System.

Additionally, in the Uquifa Group there is an Ethical Channel whose function is the reception of inquiries and notifications of non-compliance which are analyzed to ensure effective compliance with the Group's Code of Ethics and Conduct.

- **Training and dissemination of Criminal Compliance Management Systems:**

The Compliance Committee will prepare an annual training plan aimed at all employees, managers, external collaborators it determines and directors of the companies that make up the Uquifa Group. In the same way, when the Group incorporates a new member, this Policy is delivered to it among other regulations, forming part of the on-boarding pack.



#### 4. VALIDITY AND REVISION

The Corporate Compliance Policy enters into force at the time it is approved by the Board of Directors of Uquifa Sciences S.L.U. (in its capacity as the dominant entity of the **Group**). Each version of it will remain in effect until it is repealed by a later version.

To ensure the effectiveness of this Policy, it will be biennially reviewed and updated by the Compliance Committee.

All material modifications must be submitted to the Approval of the Board of Directors of Uquifa Sciences S.L.U., except those of a minor nature or mere development, which do not imply a substantial change in the values and principles of the **Group**, as well as in its commitments in terms of Compliance, its approval by the Compliance Committee is sufficient in these cases. In any case, it will be understood that a modification is material when it may have an impact on compliance with the provisions of the applicable regulations.

Approved by the Board of Directors of Uquifa Sciences S.L.U. on 2<sup>nd</sup> August 2022.



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