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## CODE OF ETHICS

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Update of the Code of Ethics: May 2024.



## **Message from the partners of ALTRIA CORPO**

Dear collaborators, clients, suppliers, and any person or entity interested in our company.

Ten years ago, we decided to start a business project with the mission of advising companies in their search for viable solutions to their financial needs. Any company should be governed by principles and values that, beyond specific procedures and policies, serve as a guide for employees, collaborators, and, of course, management itself. In a company with a mission like Altria Corpo's, which has a certain impact, both direct and indirect, on companies and financiers, we believe these principles and values hold crucial importance.

On the occasion of the company's tenth anniversary, we have felt it necessary to set these principles and values down in an ethical code that serves as an internal reminder of why and for what purpose we do things, and above all, how we should do them. The ethical code of Altria Corpo aims to be, therefore, a guide that seeks to establish a framework of integrity and transparency in all our operations and decisions. But this code is not simply a set of rules; it is a declaration of our identity and values as an organization. In a sector where trust and responsibility are fundamental, adhering to a strong ethical code allows us to manage risks effectively and strengthen relationships with clients, investors, and the community at large.

The adoption of this code also reflects our commitment to sustainable development. The United Nations Sustainable Development Goals (SDGs) provide us with a roadmap to contribute significantly to a more equitable future, with greater social justice, improved governance, and greater respect for the environment. By integrating these objectives into our strategy and operations, we not only raise our standards of professional conduct but also foster a positive impact on society and the planet.

We hope this code serves as a point of reference to guide all our actions and decisions. We are committed to reviewing it periodically to ensure it remains relevant and effective in a constantly changing world.

Sincerely,

Albert Gumà & Ramiro Lama

Partners of Altria Corpo & Invest Services, S.L

## 1. Introduction

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ALTRIA CORPO & INVEST SERVICES was founded in 2014 with the aim of becoming a benchmark in financial consulting and business financing.

Our company supports and advises clients in finding the financing that best suits their needs.

We are an independent company, not part of any national or foreign financial group, which allows us to provide tailored management aligned with our clients' needs and offer individualized service among the more than 150 providers with whom we have relationships.

At the time of publishing this code of ethics, ALTRIA CORPO has a team of 18 people with extensive experience in corporate and business banking, and a high level of knowledge of financing options and innovations.

### How to use this code

This code of ethics is intended for everyone who is part of the ALTRIA CORPO team, as well as collaborators, clients, and parties linked to the company at any time.

The code of ethics establishes the operational criteria and ethical commitments adopted by the company, which bind all its members. It serves as a reference for ALTRIA CORPO's team members to adopt more consistent behaviors and decisions in any circumstance that affects the company's work environment. Additionally, it aims to extend ALTRIA CORPO's ethical principles beyond our offices.

The code of ethics does not replace any existing regulations within the company. Its purpose is to provide criteria to follow existing internal policies and standards and to guide their interpretation.

ALTRIA CORPO reserves the right to modify the Code of Ethics, as well as the right to take any measures it deems appropriate in response to a specific situation, provided that such measures do not contravene the company's core principles.

## 2. Principles of the Code of Ethics

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### Working Conditions and Human Rights

- ALTRIA CORPO must comply with, and ensure its employees comply with, all applicable regulations and laws relevant to the provision of its services.
- ALTRIA CORPO employees should be aware that they are subject to the Office and Dispatch Agreement of Catalonia, where they can find information related to working conditions, rights, and obligations.
- ALTRIA CORPO will respect the labor and social rights of each worker, including compliance with working hours, vacation days, and appropriate compensation, while promoting work-life balance.
- ALTRIA CORPO practices a zero-tolerance policy against any type of discrimination and the use of disparaging or exclusionary language toward any person, as well as against any form of harassment or discrimination in the workplace.
- ALTRIA CORPO is committed to fostering a diverse, respectful, and equitable work environment, promoting equal opportunities for all individuals.
- A primary objective for ALTRIA CORPO is to create an environment where all human rights of workers are respected and where channels exist for freely expressing opinions and ideas with respect and dialogue.

### Work Environment, Safety, and Hygiene

- ALTRIA CORPO will strive to promote a healthy, positive, and respectful environment, regardless of the workplace location, avoiding harmful, aggressive, or abusive behaviors and making responsible use of resources and facilities.
- ALTRIA CORPO collaborators will care for and protect the workplace facilities and respect shared spaces.
- At ALTRIA CORPO, we always promote working in an environment that is pleasant, environmentally friendly, and healthy for all team members.
- All individuals working or collaborating within ALTRIA CORPO's facilities are strictly prohibited from working under the influence of alcohol, drugs, or any substance that may impair work capabilities and professional judgment.

### Training and Development

- ALTRIA CORPO allocates resources and promotes the continuous professional development of its staff, offering support for training opportunities to employees aimed at enhancing job performance and improving their knowledge.
- The constant exchange of knowledge within the team is actively encouraged.

## Information Security

- Employees and collaborators of ALTRIA CORPO commit to using information, technological infrastructure, facilities, intellectual property (patents, trademarks, copyrights, etc.), software, or any available resources solely for professional purposes and in a responsible manner.
- Employees and collaborators of ALTRIA CORPO commit to caring for and protecting the company's facilities and technological equipment, including the data they contain and the software they operate with, to prevent destruction, theft, or improper use, maintaining necessary security measures.
- ALTRIA CORPO only uses software that has the corresponding license and restricts its use to the terms for which it was acquired.
- ALTRIA CORPO commits not to reproduce, distribute, or modify materials whose rights do not belong to ALTRIA CORPO.
- Users working at ALTRIA CORPO commit to cooperating with the system administrator to conduct any investigation aimed at finding possible causes of misuse of technological resources.
- ALTRIA CORPO employees commit to reporting any incident in the use of the company's resources and technological means or that, for any reason, directly or indirectly, may compromise information security, as soon as possible to the security manager and/or management.
- Any detected incident in computer equipment or information systems may result in the suspension or restriction of access or use of services for the person identified as responsible. Measures deemed appropriate and proportional to the non-

compliance or infraction will be applied by Management, always respecting the legally recognized rights of the worker/user.

## Environmental Responsibility

- The commitment to compliance with and alignment to the United Nations Sustainable Development Goals is embraced by management and all members of the company.
- The entire ALTRIA CORPO team commits to collaborating in the management of generated waste, both individually and collectively, ensuring proper recycling and each worker taking individual responsibility for maintaining the good condition of the facilities.
- The external cleaning service contracted will participate in the company's commitment to waste recycling.
- The use of digital platforms is promoted, encouraging the conservation of resources such as paper and toner. We are part of the HP Planet Partners program for toner recycling, as well as HP Smart for resource control and optimization.

## Sustainable Consumption and Energy

- The electricity used by the company through the contracted provider in our offices is 100% renewable.
- Business trips and work-related travel are conducted, whenever possible and efficient, using public transportation.

## Personal Data

- All information contained in the company's computer equipment, email, and other information and storage devices and systems is private and confidential, and it should be used responsibly and exclusively within the company's work environment.

## Relations with Third Parties

- ALTRIA CORPO will maintain relationships with companies that conduct their business ethically, do not generate negative social or environmental impacts, and guarantee human rights.
- ALTRIA CORPO, through the services provided, will assist and encourage clients to minimize the environmental impact generated.
- ALTRIA CORPO follows a zero-tolerance policy for any type of illegal behavior by our suppliers, collaborators, or clients.
- ALTRIA CORPO is firmly committed to the following principles and goals that support compliance with Sustainable Development Goals:
  - o Commitment to the stability and proper functioning of global agricultural markets, and consequently a commitment to the Doha Development Round.
  - o Commitment to the proper functioning of healthcare in less developed countries.

- o Commitment against environmental degradation and rejection of any economic growth that harms it.
- o Commitment against child trafficking and exploitation.
- o Commitment against any practice of bribery or corruption.
- o Commitment against arms trafficking.
- o Commitment to legality and regulatory compliance.