

7- Ethics and good governance.

Transformative values within a demanding framework of integrity.

Ismael Quesada, throughout its many years of existence, has consolidated its firm adherence to a set of corporate values that guide its performance and define its identity. These values, strongly rooted in the company's management, permeate all business activity and are transmitted through its human team. Total quality, integrity and honesty are the fundamental pillars that underpin the company's management and guide its focus towards excellence, ethics and responsibility.



TOTAL QUALITY



INTEGRITY



HONESTY



■ Total quality

Total quality is an intrinsic value of Ismael Quesada, which has guided the company's behavior since its inception and constitutes one of its most valuable commitments to its customers. The pursuit of service excellence is at the heart of the business strategy. To guarantee quality in all processes and operations, the company has a management system certified in accordance with the ISO 9001:2015 standard, an unequivocal sign of both its customer orientation and its commitment to continuous improvement and compliance with the highest standards.



■ Integrity and honesty

Integrity and honesty translate into a firm commitment to regulatory compliance, transparency, loyalty, and the adoption of the highest ethical standards, both within the organization and in relationships with third parties.

To ensure that these values are not just a declaration of intent, but that they are translated into real patterns of behaviour, the company has a Code of Ethics and Conduct. This document governs the actions of the entire professional team and extends to relations with all collaborating persons and entities.

Regulatory compliance and the promotion of these good practices are supervised by the Ethics and Sustainability Committee, a body responsible for reporting directly to the Board of Directors and ensuring the proper use of this code.

To ensure its effectiveness, the company makes available to its stakeholders a strictly confidential whistleblowing channel through the canaletico@ismaelquesada.com email address. This channel is enabled to report any possible criminal, civil, commercial, administrative or tax infraction. The company guarantees absolute protection against any type of retaliation, protecting both the complainant and facilitators, family members or co-workers. The investigation procedure ensures the hearing of all the parties involved and establishes a maximum resolution period of 15 working days.

This governance framework is based on ethical instruments that are renewed as the level of demand increases. Some of these tools are as follows:



1. Anti-Corruption and Bribery Policy, which expressly aligns the company with the goals of SDG 16 (Peace and Justice), declares a “zero tolerance” stance towards any form of corruption, extortion or embezzlement. The policy categorically rejects the practice of bribery and prohibits facilitation payments, as well as setting strict limits and conditions for institutional gifts. This commitment binds all hierarchical levels of the company and those who mediate or participate in business with it.



2. Labour and Human Rights Policy, the company materialises its commitment to the rights recognised in international legislation and UN and OECD agreements. Its guidelines include the absolute rejection of forced and child labour, respect for freedom of expression, association and collective bargaining, the promotion of stable employment and the guarantee of fair remuneration that ensures the dignity of people.



3. Responsible Purchasing Policy. It is an instrument intended to express that the company's responsibility transcends its own facilities. This policy is in line with the Supplier Code of Conduct. These guidelines require the entire supply chain to collaborate under criteria of environmental respect, social commitment and strict legal compliance. It ensures that supplier selection processes are based on objectivity and equal opportunities. As a highlighted element, the policy incorporates cybersecurity requirements, obliges suppliers to securely handle Ismael Quesada's data and intensifies protection against unauthorized access.

4. Equality, diversity and zero tolerance for harassment. The consolidation of an equitable and respectful environment is promoted through three fundamental tools:



- Personnel selection protocol, a tool that establishes the methodology to be used by the company. It is based on the gender perspective and integration of diversity to ensure that recruitment is transparent, objective and free of bias.



- Agreement on equality and work-life balance measures, aligned with SDG 5, assumes that, although the small size of the workforce does not legally require an equality plan, it is vital to have specific measures (flexibility and objective remuneration). These actions are considered an “emotional remuneration” aimed at reducing absenteeism, promoting female leadership and building talent loyalty.



- Protocol against Sexual and Gender-Based Harassment, responds to ILO Convention 190 and is applied comprehensively to all personnel, including subcontracted and trainee personnel. The text expands the scope of protection, expressly covering cyberbullying and violence in the digital sphere. In the event of any complaint, a specific Investigating Committee is constituted, which must meet and issue a resolution within a certain period. As an immediate precautionary measure, the protocol provides for the physical separation of the alleged harasser from the victim.

Thanks to the solidity of this regulatory framework and the commitment of the entire team, Ismael Quesada carries out its activity with full legal and ethical certainty. As a reflection of this, throughout 2025 there have been no legal conflicts and no incidents or complaints related to cases of corruption, bribery, human rights violations or workplace harassment have been reported.