



CORPORATE POLICY

IPM GROUP (INICIATIVAS PORTUARIAS MALLORCA GROUP) is a business group dedicated to the management of marinas and shipyards which, driven by a constant commitment to improvement, has implemented an integrated management system for many years.

In this context, INICIATIVAS PORTUARIAS MIRALL DE MAR DE MALLORCA, S.L. dedicated to the management of berths for sports and recreational vessels, travel lift operations and dry dock services, fuel station services, waste management, nautical sports training and organisation of regattas, forms part of the Group and is therefore fully aligned with its guiding principles.

The Mission, vision and values of IPM GROUP are the following:

MISSION: to provide our expertise through the highest-quality, customer-oriented nautical services in the market, leveraging modern technologies and a highly trained team committed to delivering excellence. We operate with constant attention to environmental protection and safety, ensuring a return aligned with the investment of our shareholders and owners.

VISION: to be among the leading companies in the nautical sector, providing outstanding services and consultancy in high quality projects at both national and international level.

VALUES AND BUSINESS CULTURE: the fundamental pillars guiding our activities are:

- Striving to achieve comprehensive customer satisfaction.
- Building a professional and responsible team in which innovation forms part of our daily operations.
- Excellence and quality in our services as our core purpose.
- Honesty and credibility as fundamental principles of our work.
- Respect for and protection of the environment.
- Conducting our activities in accordance with ESG principles (Environmental, Social and Governance) and corporate sustainability standards.

In pursuit of our vision, IPM GROUP establishes the following overarching objectives upon which its integrated management system is based:

- Complying with all applicable legal and regulatory requirements, as well as any other requirements voluntarily adopted by the organisation.
- Guiding IPM GROUP's activities towards achieving the highest possible level of customer satisfaction through personalised service tailored to their needs.
- Ensuring a strong commitment to environmental protection, including pollution prevention and the continuous improvement of environmental performance, as well as other specific commitments related to the group's context.
- Preventing injury and ill health by eliminating hazards and reducing risks, while maintaining high standards of occupational health and safety through the continuous improvement of working conditions, ensuring integration, awareness, consultation and participation at all levels of the organisation..
- Promoting a culture of continuous improvement, ensuring it is clearly understood and embraced by all as a key driver of competitiveness and long-term sustainability, while integrating environmental and occupational health and safety performance.
- Respecting and promoting Human Rights, including freedom of expression, equality and digital privacy, both internally and in relationships with third parties.
- Combating corruption and bribery in all its forms whether within the organisation or in dealings with third parties.
- Building strong relationships with stakeholders to foster mutually beneficial collaboration and contribute to knowledge development and shared growth.

The Management of IPM GROUP establishes this corporate policy as the reference framework for the integrated management system governing all companies within the Group.

Palma, 24 February 2026.

Management