

# CODE OF ETHICS AND CONDUCT

By EGA Master

**BUSINESS**

**ETHICS**

**EGA Master**  
ART IN INNOVATION  
BE SAFE...BE EFFICIENT



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## MANAGEMENT MESSAGE

Since the founding of the Company, back in 1990, our honest and independent ethical behavior and conduct has undoubtedly been one of the best ways to be different and successful.

We are absolutely convinced that our ethical behavior and principles are decisive factors in continuing to build the trust that will allow us to continue to create value for all our stakeholders and ensure the profitability and sustainability of the business.

To do this, we must not only have solid values, but we have to act according to them. Our behavior and principles of action must therefore inspire the decisions and actions we take, as they define who we are and guide our ways of doing, helping us in the relationship with our customers, suppliers, partners, collaborators and all stakeholders who accompany us in the development of our project and, therefore, in achieving our objectives.

The aim of this Code of Ethics and Conduct is therefore to establish the framework of reference to understand and implement the behaviors and expectations that the EGA Master Group places in each of us in daily work. Before carrying out a project we must ask ourselves if it is efficient, ethically respectful, if we are anticipating competitors and if we are creating value for the Group. If any answer to these questions is "No," we should rethink moving

forward with it.

The implementation of this Code will help to strengthen our corporate values, commitments and ethical responsibilities as hallmarks when it comes to managing the business, supporting the creation of long-term value in our project.

Therefore, we invite you to read it carefully and to apply it in order to contribute to continue to make the EGA Master Group an ethical, socially responsible, environmentally friendly and reference organization in its sector.



Aner Garmendia and Iñaki Garmendia

Co-CEOs EGA Master S.L.



Aner Garmendia



Iñaki Garmendia

**EGA Master's Mission, Vision and Values define a unified criterion that compacts and strengthens the interests of all members of the organization by bringing a purpose to all our actions; strengthening a common culture shared by all.**

## VISION

To be **the tool manufacturer** and the comprehensive provider of engineering services and solutions, which **best meets the safety and efficiency needs of the most demanding industrial users**, through constant innovation.

## MISSION

Enjoy generating the necessary resources **to keep customers safe, efficient and cost-effective**, creating, designing and manufacturing value solutions through innovation derived from active listening.

## VALUES

### Customer orientation

It is the fundamental orientation of the organization and refers to focusing our activities on meeting the needs and expectations of the customer. It is our guarantee of the future, and therefore it must be our **top priority**.

### Humility

To prevent us from considering ourselves superior to others, keeping our feet on the ground to achieve any goal, knowing **that teson and continuity at work are the only means to achieve any goal**.

### Innovation and creativity

It involves a **proactive attitude** to change that is reflected in the redefinition and/or reinvention of products, strategies, activities and functions with a view to their improvement. Show Initiative.

### Flexibility and adaptability

Have a high **capacity for response and anticipation**, being able to adapt to the needs of our stakeholders and to changes in the environment, modifying when necessary the ways of acting and management tools, to improve results.

### Teamwork

Understood as the **coordinated work** between the different people and processes of the organization, enhancing the synergy and strength of the Human Team as the sum of individual contributions for the search and achievement of **common objectives**.

## PURPOSE AND SCOPE OF APPLICATION OF THE CODE OF ETHICS AND CONDUCT OF THE EGA MASTER

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The Code of Ethics and Conduct aims to promote that all persons linked to any company of the EGA Master Group are guided by behavioral **guidelines with the highest level of demand in the commitment to compliance with laws, regulations, contracts, procedures and ethical principles.**

**This Code is mandatory for all persons who have any type of professional relationship with the EGA Master Group,** also seeking its compliance and adherence to it by suppliers, contractors, collaborators and other partners with which the organization operates.

**This Code of Ethics and Conduct has been approved by the CEO of EGA Master, dated 10/07/2020,** entering into force on the day of its publication and internal dissemination to all employees and will be in force as long as its modification or repeal is not communicated, reviewed and updated on a proposal from the Ethics Committee, and in any case annually.



Code of C

## COMPLIANCE PRINCIPLES

**We comply with current legal framework and respect the rules.** We are committed to always complying with internal policies and regulations as well as the law in force everywhere we operate.

**We are whole, responsible and exemplary in our conduct.** We act ethically, honestly and in good faith with a proactive attitude.

**We report irregularities and account for our actions.** We transfer in good faith to the Ethics Committee any breach of the guidelines of the Code and contribute to creating a culture of compliance, avoiding and correcting any behavior that contravenes it.







## WE RESPECT AND SAFEGUARD THE LAW AND ETHICAL VALUES

**Acting at all times in accordance with current legislation and the Company's internal policies and regulations is a strong commitment of all people working at EGA Master.**

All the people of the EGA Master Group must comply with the laws in force in the countries where we operate by observing in all our actions an ethical behavior and total respect and guarantee of human rights and public freedoms.

**Respect for the dignity of the person and his fundamental rights is a basic element of the conduct of the EGA Master Group.**

Effective compliance with this principle requires that all of us who are part of the EGA Master Group be identified with it, strive to know the regulations regarding our professional activities and strive to comply with it when it applies to us, taking into account not only the literality of the content but also its spirit and purpose.

EGA MASTER Group policies are available [here](#) (corporate information section).

### YOU MUST KNOW, IN ADDITION...

**EGA Master adheres to the United Nations Global Compact and therefore incorporates in its actions the ten voluntary principles that integrate it in the areas of Human Rights, Labour Standards, Environment and Anti-Corruption in the activities and business strategy of companies. It is also committed to the 2030 Agenda and the Sustainable Development Goals (SDGs) A that include an action plan for people, the planet and prosperity, with the intention of strengthening universal peace and access to justice.**

Therefore, in our actions, we must avoid any conduct may contravene any of the commitments made, not participating in any action that compromises our assumed ethical values.



## ➔ WE PROMOTE NON-DISCRIMINATION AND PERSONAL AND PROFESSIONAL DEVELOPMENT

### Create a fair, plural and professional and personal development environment

On the ground that the great strategies are not worthwhile if the people who make them possible are not available, the Group has developed a horizontal management system with the construction of a common project based on people, seeking professionally stimulating work that offers future prospects for all employees, promotes professional development and the necessary balance between professional and personal life (see Internal General Regulations, section Working hours, enjoy hours of free disposition and management paid permits).

Fair treatment is a principle of action. The group develops programs, internal procedures and actions aimed at creating an enriching working environment, free from discrimination of any kind and promoting diversity, favoring the incorporation of women and young people into the project to build a more pluralistic organization in line with the commitment to promote diversity and equal opportunities.

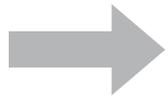
The selection and promotion decisions in the EGA Master Group are always based on merit and objective and transparent valuations, prevailing internal promotion over outsourcing and being the individual value the only selection criterion adopted in the new additions.

### NOT TOLERATED

➔ In Direct or indirect discrimination on the basis of age, race, colour, sex, religion, sexual orientation, political opinion, ancestry, national, language, social origin, disability or any other characteristic that is not objectively related to working conditions, is in the applicable law in the applicable jurisdiction.

➔ Work or sexual harassment. You must transfer to the Ethics Committee any such conduct that you perceive.





## WE ARE COMMITTED TO THE SAFETY AND HEALTH OF PEOPLE

### It is everyone's responsibility to realize our ambition to have zero accidents

Accidents at work or any injury generated therein are essentially management failures and are therefore avoidable through adequate management that allows measures to be taken to identify, assess and control potential risks.

The prevention of occupational risks constitutes for the EGA Master Group a solid commitment and an indispensable requirement to protect the safety and health of employees and collaborators. The EGA Master Group has a strategy and plans for concrete actions to prevent occupational risks.

It is the obligation of all employees to comply with and monitor compliance with safety standards and the use of protective material intended for this purpose (see General Internal Regulations,, section Communication to workers of the use of PPE (Personal Protection Equipment)).

### PAY SPECIAL ATTENTION TO:



You have an obligation to report any irregularities or situations that may pose a risk to both workers and facilities.



It is not allowed to work under the effects of any narcotic substance (drugs, alcohol, etc.). For medications that may affect the safety of your work, see your doctor.



Strict and rigorous compliance with health and safety standards in order to protect yourself and other employees or third parties Do not take risks that may jeopardize anyone's integrity or health.



Responsible use of assigned equipment especially when developing risky activities.

## ➔ WE MAKE RESPONSIBLE USE OF THE GROUP'S GOODS, FACILITIES, ASSETS AND RESOURCES

**The company's assets must be used appropriately, responsibly and efficiently, and must be preserved and protected from any improper use from which harm may arise to the interests of the Group**

The EGA Master Group makes available to its employees the resources and means necessary for the performance of their professional activity. Its use must be appropriate to internal and efficient regulations, putting the appropriate means to prevent its loss, theft or damage.

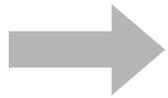
The EGA Master Group has an **Internal General Regulations**. All employees should consult it (appropriate use of EGA Master resources) to ensure that inappropriate, unlawful or consistent use is not made to the Group's rules and instructions.

We must all be responsible and act with the utmost diligence, allocating the resources only to the use for which they have been delivered and refrain, in any case, from giving them a utility other than for the benefit of the EGA Master Group,, collaborating with the it area or by third parties designated by the Management in its monitoring and control of its use when they deem it necessary.

### PAY SPECIAL ATTENTION TO:

- ➔ The resources provided by the company are not made available for non-professional uses and therefore any information downloaded, stored, sent received or created may be reviewed, copied, recorded or deleted by the EGA Master Group.
- ➔ Immediately communicate any, suspected attack, tampering fails in security or illicit use of any of the resources made available.





## WE DO NOT TOLERATE CORRUPTION AND BRIBERY PRACTICES

### Zero tolerance

The EGA Master Group strongly rejects any conduct, practice or form of corruption and/or bribery. Any practice contrary to ethics, aimed at inappropriately influencing the will of third parties to obtain any benefit or advantage, is totally prohibited.

EGA Master has implemented an **Anti-Bribery Management System based on Standard 37001** for the prevention and detection of corrupt practices in operations related to the Group's activities.

### Delivery and acceptance of gifts and invitations

Payments, gifts or compensations are not allowed, beyond the usual commercial or courtesy practices and without in any case being intended to / or assume to receive a favor treatment in any activity that may be linked to the EGA Master Group.

Employees and directors of the EGA Master Group may not, as such or because of their professional activity, request or accept, either directly or indirectly, gifts, commissions, discounts, invitations or other advantages or favors from suppliers, customers or any person or entity they maintain, or aspire to maintain, relationships with the Group, or by whom they act on their behalf.

Without prejudice to the generality of the foregoing, attentions or gifts of mere courtesy or of symbolic or reduced value that simultaneously meet the following requirements may be accepted:



## PRINCIPLES OF TRANSPARENT AND SOCIALLY RESPONSIBLE ETHICAL BEHAVIOR

- ➔ Not to have been requested.
- ➔ They are not prohibited by law and are not contrary to the principles of ethical action and transparency adopted by the EGA Master Group.
- ➔ Do not consist of amounts of money or securities and goods that are easily settled in cash.
- ➔ They are permitted both by the applicable legislation and regulations of each country and by local customs and customs.
- ➔ Do not harm the image or reputation of the EGA Master Group.
- ➔ To be delivered or received, in a transparent and occasional manner, in line with the generally accepted commercial practice or social use of courtesy.
- ➔ Have a symbolic or economically reasonable value and, in any case, less than 150 euros or its equivalent in the corresponding currency. To calculate the amount, all gifts and attention received or delivered to, or by, a third party, shall be taken into account over a period of six months.

### **Invitations to lunches and sporting, cultural or formative events**

Such invitations considered ordinary or common in accordance with social uses and within reasonable and reasonable limits are acceptable. In general they are considered reasonable, taking into account the location, context, nature of the event, and always in accordance with the principles of action, those that do not exceed 75 euros per person.

Attendance at purely formative seminars and activities is not considered personal benefits, unless, because of the cost, place, context, or active benefits, they are not appropriate for their purpose.





## WE PREVENT AND ACT AGAINST MONEY LAUNDERING AND THE FINANCING OF TERRORISM

### We remain vigilant to prevent and prevent illegal activities

EGA Master has established policies, procedures and adequate control bodies to prevent and avoid irregular payments or money laundering originating from illicit or criminal activities in the course of its operations. For example, control over economic transactions, both collections and payments, of an unusual nature or amount made in cash or with bearer checks or payments made to entities with bank accounts opened in tax havens or non-cooperating territories..

The EGA Master Group does not allow, as a general rule, payments and cash collections. efectivo. Any exception, must be properly documented and authorized, be of small amount, in any case, less than 2,500 euros in payments to third parties, and respect compliance with the local legislation in force in this matter.

### PAY SPECIAL ATTENTION TO:



The Collections that are split or structured to circumvent systematic records or communications under applicable anti-money laundering and terrorism financing legislation.



The source of funds we receive as payment.



The effective identity of the third party with which we are going to work: customer, supplier, NGO, etc.



Payments that may not directly or indirectly have a reasonable commercial purpose or explanation or may be used, in whole or in part, for the commission or coverage of activities of a terrorist nature.



Payments and collections from or that are destined for bank accounts, persons or entities resident in tax havens or non-cooperating territories.

## ➔ WE PROTECT THE REPUTATION, IMAGE AND BRAND OF THE GROUP

### **We are all responsible for taking care of the reputation, image and brand of the EGA Master Group**

The organization sees its brand, image and corporate reputation as one of its most valuable intangible assets to preserve the trust of its shareholders, customers, human team, suppliers, authorities and society at large.

We must take the utmost care in preserving the image and reputation of the company in all our professional actions.

When as an employee you need to contact a means of communication, you must inform the company's management and the Marketing department, for that contact to be managed.

#### **PAY SPECIAL ATTENTION TO:**

➔ Any information published on the internal channels of the EGA Master Group cannot be published on external media without the authorization of the Company's Management.

➔ It is necessary express authorization of the In Management to intervene on behalf of the company or participate because of its position or relationship with the EGA Master Group in any forum or public media (media, social networks, professional days, weekly and any other event that may have public dissemination).





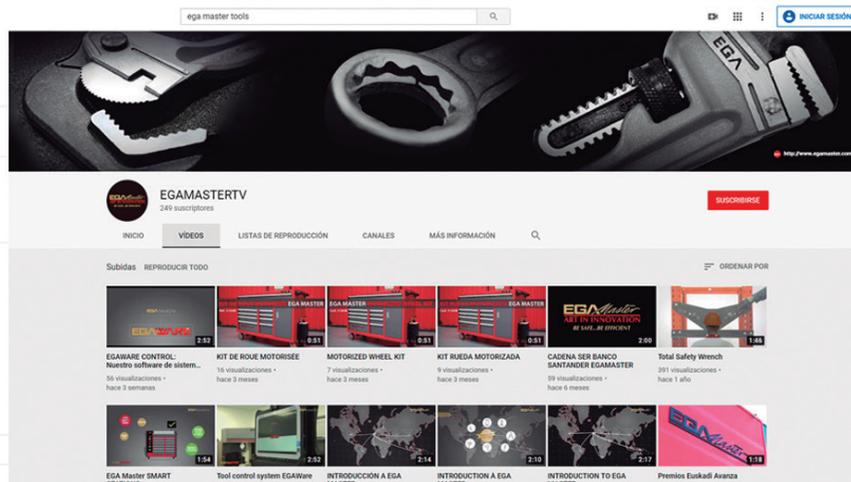
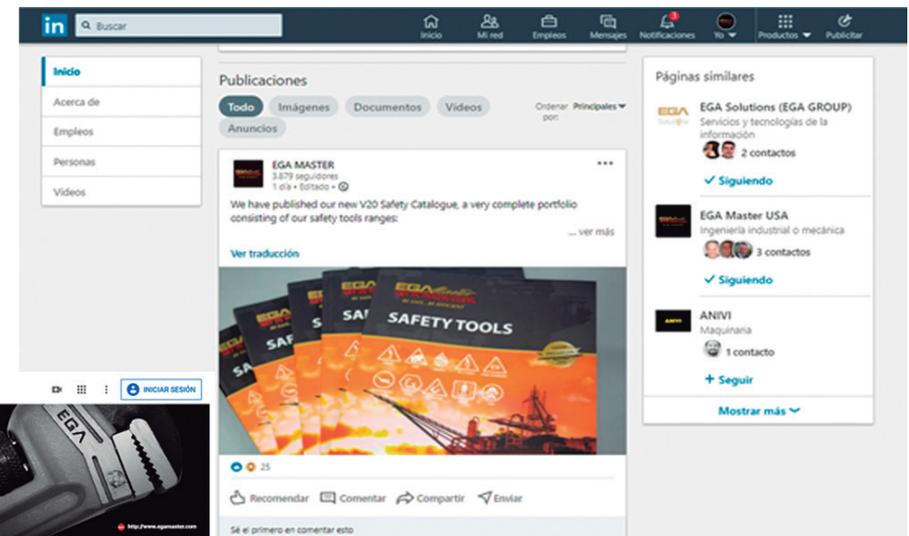
Only the Marketing area with the authorization of the Directorate can open digital channels (social networks, websites, blogs, etc.) on behalf of EGA Master.



Apply Only authorized employees may post information or opinion on social media on behalf of the EGA Master Group,, being extremely careful in applying internal standards of behavior and acting with respect, using good judgment and common sense taking care of the information that is shared.



In personal use of social media, you should not use your employee status or any other reference that may attribute the published content to the Master Group.





## WE ACT WITH LOYALTY AND AVOID CONFLICTS OF INTEREST

### We act loyally in defense of the interests of the EGA Master Group

During the performance of our professional responsibilities, we must act with loyalty and attending to the defense of the property interests of the EGA Master Group. Likewise, we must avoid situations that could give rise to a conflict between personal interests and those of the Group. Therefore, we must refrain from Intervening in decision-making that entail the future or present benefit, of related persons or own.

Conflicts of interest appear when the personal interests of the employees or persons related to them are contrary or collide with the interests of the EGA Master Group, interfere in the ethical compliance of their professional duties and responsibilities or involve them personally in any transaction or economic operation of the company.

### YOU SHOULD CONSULT THE COMPANY'S ADDRESS OR THROUGH THE ETHICAL CHANNEL FOR THE FOLLOWING CASES THAT MAY GIVE RISE TO CONFLICTS OF INTEREST:

- ➔ Be directly or through a related person, significant shareholder, administrator, director, manager, etc., of customers, suppliers or direct or indirect competitors of any of the Group's companies.
- ➔ Having to supervise the performance of linked people.
- ➔ Being directly or through a related person involved in any economic operation linked to companies of the Group.
- ➔ If you can negotiate, formalize or decide contracts on behalf of the Group and its companies with legal entities in which the employee, directly or through an affiliated person, has economic or personal interests.
- ➔ If in a bidding process, the decider is a related person. The same is the case for audits or supervisions of authorized bodies where there the team may have a related person.

### They're linked people

- The spouse or analog of the employee.
- Ascendants, descendants and brothers employee or spouse (or person with analogous affective relationship) of the employee.
- Spouses or analogues of the ascendants, of the descendants and of the employee's siblings.

## ➔ TRANSPARENCY OF INFORMATION AND RIGOR IN ITS CONTROL

### **Transparency and veracity of information in all areas of the EGA Master Group's activity**

The trust placed in EGA Master by the different stakeholders is based on the transparent, truthful and comprehensive information that the Group provides in all areas of its activity.

We are responsible for ensuring that all internal and external information of the Group is accurately, clearly and truthfully prepared, not knowingly providing incomplete, incorrect, inaccurate or misleading information to the recipient. Its preservation, custody and preservation within the time limits provided for in the law and in accordance with the internal regulations of the Group, is also a responsibility of all.

Our collaboration with the different control bodies (auditor staff, analysts, intervention, and supervisory staff, etc.) must be maximum, quickly and accurately facilitating the requirements they make to us in the field of our competences.

### **PAY SPECIAL ATTENTION TO:**

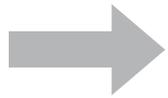


All economic Precision transactions are clearly and accurately reflected in the relevant files and/or systems, so that accounting and operational records faithfully reflect reality, being available to auditors when required for verification and control.



Immediately report any suspected breach of these premises as it may be considered fraud.





## WE MONITOR THE CONFIDENTIALITY OF INFORMATION AND OWNERSHIP OF DATA

Protecting information and data to prevent unauthorized access is everyone's duty

### It is considered confidential information

- Information that is expressly classified as such.
- Which by its nature, transcendence or meaning is reasonable to understand as confidential.
- Any other disclosure that may cause harm to any of the Group's companies.

**INVESTIGATES**

If Group employees are forced to protect the information confidential or reserved that we are aware of because of our position and not to use it outside the scope of Labour.

The EGA Group Master has an internal privacy policy regulation and obligations of staff with and without access to personal data whose purpose is to preserve confidentiality, integrity and the availability of information. All the people who work in the Group EGA Master we have the obligation to meet with the company's rules regarding Security of Information and Data Protection Existing.

Remember that the obligation of confidentiality and reservation persists once your relationship with the EGA Master Group is terminated.

### PAY SPECIAL ATTENTION TO:



In case of termination of the employment or professional relationship, the reserved and confidential information will be returned to the EGA Master Group, including documents and storage means (technological devices, computers, etc.), in accordance with the specific internal procedures in this cessation situation.



You must immediately communicate any reasonable indication of leakage of reserved and confidential information and any particular use thereof.



You should only use company-owned information for purposes related to your work.



## OUR CUSTOMERS ARE THE FUNDAMENTAL ASSET

**Clients are the key to our organizational project. Therefore, understanding and anticipating your expectations to achieve your total satisfaction is one of our fundamental concerns**

We focus our efforts on getting to know the customer so, through our commitment to innovation, to permanently customize and improve the products and services we offer, providing our customers with a differential value compared to the rest of the market offerings.

All the people who work in the EGA Master Group must have as a priority to ensure that, in everything that depends on us, customers receive attentive and careful treatment and a service of the highest quality characterized by efficiency, promptness and rigor in the fulfillment of the commitments made.

We constantly strive to establish lasting relationships with our clients, based on mutual trust, honesty, professional responsibility and value. To do this, we are whole, transparent and fair in our relationship with them and offer them clear, truthful and complete information.

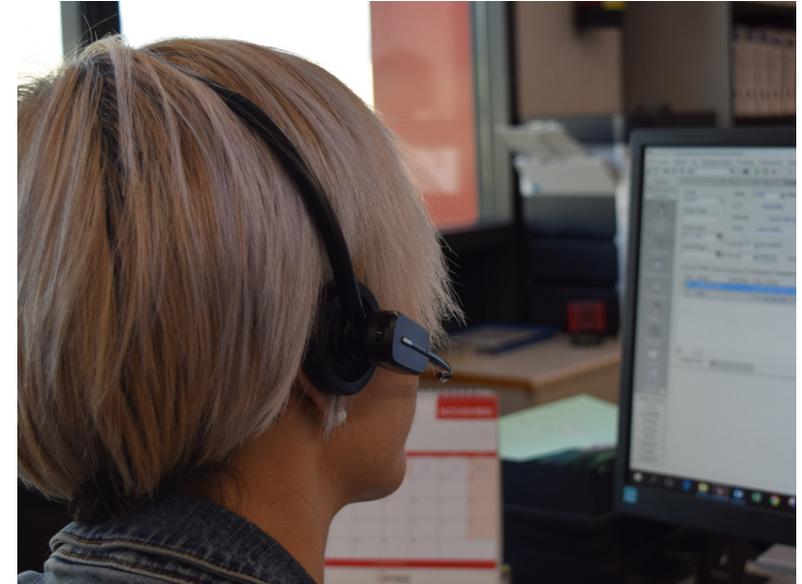
### PAY SPECIAL ATTENTION TO:

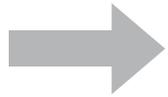


The EGA Master Group will guarantee the confidentiality of the individual data of its clients, committing not to disclose them to third parties, unless prior written consent of the person concerned, or in compliance with legal, administrative or judicial obligation. If by your activity, you access customer data, you are obliged to maintain the confidentiality of them.



Persons involved in the commercial function will in no case put their interests before those of the company and the client.





## WE ARE COMMITTED TO GOOD MARKET PRACTICES AND FREE COMPETITION

### We are committed to free competition for the benefit of consumers and users

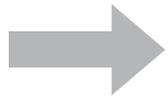
The EGA Master Group is committed to the legal and regulatory provisions related to the regulation of competition in all markets where we operate and behave in a fair manner avoiding any conduct that constitutes or may constitute collusion, abuse or restriction thereof.

The EGA Master Group prohibits actions that could involve abuse or manipulation of prices, as well as any conduct that prevents the maintenance and development of effective competition.

### YOU HAVE TO AVOID

- ➔ Negotiate or reach agreements with competitors on prices, product offerings, level of production, customer sharing, markets or quotas, boycotts to certain customers or suppliers; or any other case against free competition.
- ➔ Actions that may constitute an abuse of a dominant position in the market.
- ➔ Any deceptive, aggressive or denigrating commercial or advertising action or practice of competition.
- ➔ You must communicate, through the Ethical Channel, any indication, suspicion, knowledge of non-compliance or suspicious conduct in this area.





## WE RESPECT THE ENVIRONMENT AND ARE COMMITTED TO IT

### Environmental protection and sustainable development are a priority of the EGA Master Group

To this end, the Group develops programmes, internal procedures and actions aimed at minimizing the environmental impacts arising from its activities and minimizing the negative effects that they may have.

EGA Master has implemented and certified an Environmental Management System based on the International Standard ISO 14001, which allows companies to demonstrate their commitment to environmental protection through the effective and certified management of environmental risks associated with the activity carried out.

#### The EGA Master Group carries out its activity under the premises of:

- Efficiency in the consumption of resources with special attention to raw materials, packaging materials, water and energy.
- Study, evaluation, prevention and reduction of negative environmental impacts associated with activity.
- Rigorous compliance with the legality in environmental matters.

#### PAY SPECIAL ATTENTION TO:



Strive to minimize the environmental impact of your activities and the use of the facilities, equipment and means of work at your disposal and seeking efficient use of them.



Internalize and promote the Environmental Policy of the EGA Master Group in the field of your functions and show your commitment to the criteria of respect and sustainability that it inspires.



It knows the Group's annual environmental improvement objectives and adopts best practices by contributing effectively and positively to the achievement of these objectives.



In It seeks to extend the commitment of the EGA Master Group to the environment to the collaborating companies and contributes, as far as possible, to promote best practices in them by providing the knowledge acquired.

## WE NURTURE SOCIETY AND THE ENVIRONMENT

### **We collaborate with the Society and especially with the environment More Next In Activities Interest social**

The EGA Master Group's commitment to society is developed in the Group's Corporate Social Policy and materialized through collaboration in activities that generate value for the environment and respond to social demands.

**In line with this commitment, we are adhering to some of the main international commitments in this area:**

- United Nations Global Compact.
- Agenda 2030
- Sustainable Development Goals (SDGs)

Our numerous collaborations, donations or sponsorships are made with entities of recognized prestige and ethical behavior to ensure the good purpose and administration of the resources we make available to you for social purposes.

### **PAY SPECIAL ATTENTION TO:**

-  Any collaboration, sponsorship and donation must be authorized by the Management of the company and have the appropriate follow-up in order to know its use or final destination.
-  The EGA Master Group makes no contribution to political-sign campaigns or Finance or makes donations to political parties or their Campaigns representatives or candidates.
-  In order to be able to determine the existence of any incompatibilities, you must inform whether you hold and/or accept any public or political office.





## WE EXTEND THE COMMITMENT TO ALL OUR ALLIES AND PARTNERS

**We seek to ensure that relationships with our partners and collaborators are based on loyalty and integrity, transparency in information, the spirit of collaboration and mutual gain**

The EGA Master Group intends its external partners and collaborators to maintain conduct, principles and policies of action essentially similar to those set out in this Code, waiving to relate, even occasionally, to those whose conduct is inconsistent with our principles.

To this end, we promote knowledge of this Code of Ethics and Conduct among our allies and collaborators and the adoption of consistent guidelines.

### OUR ALLIES AND COLLABORATORS MUST:



**Declaración Respect and protect internationally** recognized human rights in the Universal Declaration of Human Rights by avoiding any violation of human rights both in your organization and in your area of influence.



**Respect** in all its workplaces the **Fundamental Rights** contained in the conventions and recommendations of the International Labour Organization.



**Ensure a safe and healthy working** environment in compliance with applicable local, national and international regulations and legislation.



**Accredit ethical behavior in** business relationships and express their rejection of corruption, bribery and fraud.



Develop its activities **respecting the environment** and complying with applicable legislation and regulations, also applying a preventive approach to its activities in a way that minimizes environmental impacts.

WHAT IS EXPECTED OF  
EVERYONE WHO WORKS AT THE  
EGA MASTER GROUP



**THE EGA MASTER GROUP WILL NOT ALLOW ANY KIND OF BREACH OF THE CODE OF ETHICS AND CONDUCT. NO EMPLOYEE, EMPLOYEES REGARDLESS OF THEIR LEVEL OR POSITION, IS AUTHORIZED TO REQUEST OTHER EMPLOYEES TO CONTRAVENE THE PROVISIONS OF THE SAME.**

**PERSONS WHO VIOLATE THIS CODE MAY BE SUBJECT TO DISCIPLINARY ACTION THAT MAY INCLUDE TERMINATION OF THE CONTRACT, AS WELL AS OTHER POSSIBLE LEGAL ACTIONS AND SANCTIONS THAT MAY APPLY.**

## **IMPLEMENT EVERYTHING IN THIS CODE, AS WELL AS THE POLICIES AND PROCEDURES THAT DEVELOP AND COMPLEMENT THEM**

It is impossible to foresee all questions or situations that may arise in the development of our professional activity, so the objective of the Code is to provide minimum patterns of conduct that guide our professional and personal behavior. If a question arises in a particular case, you should consult with the **Ethics Committee**.

Each of us plays a fundamental role in protecting the integrity and credibility of the EGA Master Group.. Therefore, we must immediately report any possible breach of our Code, internal regulations or applicable legislation.

**The Group's employees must act entirely even in difficult and pressured situations. This task is not always simple. If you are faced with this circumstance you should ask yourself the following questions:**

1. Is it legal?
2. Is it consistent with our principles and values?
3. Does it comply with our Code of Ethics and Conduct?
4. Is it in accordance with our Internal Policies and Regulations?
5. Would I be comfortable if the decision were made public?
6. By Can I count in public the task in which I On involved and not be subject to any disapproval?

If the answer to any of these questions is "No," you must stop and inform the Ethical Channel to be counseled on how you should continue to act. If you can't avoid the situation, use your best judgment to make the right decision considering that wrong action can have significant consequences.

## ETHICAL CHANNEL

The **Ethical Channel** is a tool open to all that allows to communicate, confidentially and through a simple form **those activities and and allegedly irregular** behaviors that may involve a breach of the EGA Master Group's Code of Ethics and Conduct and / or the possible commission of a crime with the assurance that **the complaints will be completely confidential**. Additionally, you can make queries and suggestions to improve internal control.

## ETHICS COMMITTEE

The Ethics Committee is composed of a person from the Directorate and the Directors of HR, Financial and Quality of Management. Its role is to lead the prevention of behaviors contrary to this Code and will be responsible for the detection, prevention and treatment of non-compliance, investigating complaints objectively and impartially and with due diligence.

### Protection against retaliation

It is expressly forbidden to retaliate against a person who reports in good faith alleged wrong acts or cooperates in any investigation proceeding relating there to them.

### False allegations

If it is established that a complaint is intentionally false or misleading or has been made intentionally or in bad faith, disciplinary action shall be taken against the person who filed it.

You have the following ways to report any possible violation of the Code of Ethics and Conduct or the regulations that develop it:

- Through the **“Ethical and Conduct Code Claim Format”** to refer any of the members of the Ethics Committee or by email to: **denuncia@egamaster.com**
- Verbally to any of the members of the Ethics Committee and the Printed **“Code of Ethics and Conduct Claim Form”** will be filled in.



**The Code of Ethics and Conduct has been updated by the CEO of EGA Master, dated 10/07/2020, entering into force on the day of its publication and internal dissemination and being in force as long as its modification. This Code will be revised and updated on a proposal Committee Ethical, in any case annually.**