



COINDU

Code of Business Ethics

 COINDU	CODE OF BUSINESS ETHICS		MG-HR-003
CLASSIFICAÇÃO: Documento Interno	EMIÇÃO: 20-12-2020	REVISÃO: Rev.:1, 01-05-2023	

Change Control:			
Version	Date	Change	Resp.
Rev. 0	20-12-2020	First Emission	HR
Rev. 1	01-05-2023	Change point 12) Participation of Violations of the Code of Ethics & Social Responsibility and point 13) Doubts and Contacts	QEMS

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INTRODUCTION

COINDU's most valuable asset is our Employees. It is COINDU's expectation that our Employees have an ethical conduct at day-to-day business relations with other COINDU Employees, and with the other shareholders (Suppliers, Customers, competitors, Local community, local and National official entities and third party regulators).

COINDU's values, guiding principles as well as the recruiting policy, employee induction and employee development all follow strict employee integrity guidelines. These Guidelines are documented at this Business Ethics code.

The scope of this Business Ethics code it is all business relations between COINDU Employees and any shareholder. The principles in the Code of Business Ethics should apply to every business decision in every area of the company, highlighting crucial topics that should always be considered when taking those decisions. All Employees which have roles and responsibilities and functions which are within this scope, must acknowledge this Business Code of Ethics, sign it and strictly follow it.

1. Integrity - No Corruption, Extortion, Bribery, Fraud and Embezzlement

COINDU Employees shall prevent and report all forms of corruption, extortion, bribery, fraud, embezzlement and improper advantage, and must comply with all applicable laws pertaining to these matters.

COINDU Employees should not, directly or indirectly, offer, promise, give, demand or accept any bribe or other undue advantage, to COINDU Group business partners, public officials or other private or public actors, with the intention to obtain or retain business or any other improper advantage. COINDU have developed and implemented adequate internal controls, ethics and compliance programs or measures for preventing and detecting bribery. These includes promoting employee awareness of the company policies against bribery and a system of financial and accounting procedures, reasonably designed to ensure the maintenance of fair, transparent and accurate books, records, and accounts.

Procedures have been put in place to monitor and implement these requirements in order to ensure adequate compliance with anti-corruption laws.

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2. Privacy

COINDU have put in place appropriate measures to respect privacy, to protect personal data against loss and unauthorized access or use, and to comply with relevant privacy and information security laws and regulations. COINDU Employees are expected to comply with internal procedures and to report any situation, which may lead to a violation of personal data and or privacy

3. Financial Responsibility (Accurate Records)

The financial reports and financial information elaborated by COINDU Employees must be accurate and complete. The records must provide valuable information for the business and evidence of actions, decisions and obligations.

Procedures and processes have been put in place to ensure that underlying transactions are properly authorized and accurately recorded.

Any failure to record transactions accurately, or falsifying or creating misleading information or influencing others to do so, could constitute fraud and result in fines or disciplinary actions penalties.

4. Disclosure of Information and Protection of Confidential Information

Information on the company's business activities, structure, financial situation and performance in only disclosed by authorized personnel, in accordance with the applicable provisions and usual business practices in the sector. The falsification of records and misrepresentation of conditions and practices in the supply chain are not acceptable, and will result on disciplinary actions.

It is COINDU belief that Business secrets and personal information shall only be used to the extent to which they are necessary and permitted and they shall be protected appropriately.

5. Fair Competition and Anti-trust

COINDU Employees shall strive for fair business practices, by conducting business in accordance with all applicable anti-trust or anti-competition laws and regulations.

6. Avoiding Conflicts of Interest

Decisions shall only be taken on the basis of objective, business-related considerations and not influenced by private interests and personal consideration. Employees are expected to act in the

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best interest of their company. It is the Employee duty to report any conflict of interest situation which mislead the employee at a Business decision due to his personal objectives

7. Counterfeit Parts

COINDU Employees are expected to develop, implement, and maintain methods and processes appropriate to their products and services to minimize the risk of introducing counterfeit parts and materials into deliverable products.

COINDU Employees are also expected to establish effective processes to detect counterfeit parts and materials and, if detected, immediately report it to the appropriate organization responsible. and ensure the adequate quarantine of those materials.

COINDU Employees are expected to confirm that any sales to non-OEM customers are compliant with local laws and those products sold will be used in a lawful manner.

8. Intellectual Property

Intellectual property rights shall be respected; transfer of technology and knowhow must be done in a manner that protects intellectual property rights. COINDU Employees which handle COINDU or COINDU Customers know how proprietary information must follow COINDU strict confidentiality guidelines.

9. Export Controls and Economic Sanctions

Applicable legislation and regulations relating to export and import control as well as customs shall be adhered to.

10. Protection of Identity and Non-Retaliation

COINDU have implemented procedures which ensure the confidentiality, anonymity and protection of supplier, employee and of any denunciators, unless prohibited by law. All denunciators of any malpractice or violation of any ethics principle must be aware that their report will be confidential, subject to fair treatment by COINDU organization restrict and qualified personnel. COINDU promotes internal communication and escalation of these ethics violation events ensure to all Employees that there is no risk and they should not have any fear of retaliation.

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11. Responsible Procurement of Raw Materials

COINDU Employees shall adopt appropriate measures which ensure to the best of its knowledge and belief that raw materials used in the manufacture of its products (tantalum, tin, tungsten, gold, etc.) do not directly or indirectly serve as means to finance or support armed groups that commit serious human rights violations.

COINDU Employees shall exercise due diligence with respect to the origin and chain of custody of such minerals and shall disclose these precautionary measures to COINDU GROUP upon request.

COINDU Employees which are responsible to select or procure products and services must ensure to best of its knowledge and believe about the traceability of the origin of those products and services.

These COINDU Employees much check the origin of those products and services and must ensure that those suppliers clearly declare that they follow all the Business Ethics principles and are fully committed to those

Any failure to comply with any of the above eleven guidelines and/or any failure which is reported by any employee or shareholder, regarding a violation of any of these guidelines will result on an investigation with consequent disciplinary actions

12. Participation of Violations of the Code of Ethics & Social Responsibility

Any employee or other interested party may submit, provided in good faith and duly substantiated cases that constitute violation to compliance with the standards of conduct established in this Code.

COINDU has implemented a Whistleblowing Channel, in compliance with the legal regulations in force, under the Whistleblower Protection Policy accessible at <http://www.whistleblowingofficer.com/coindu/regulatory-norms/whistleblower-protection-policy/>.

The complaints submitted will be examined by the Team of Handling Complaints at COINDU, which can be contacted at the email address compliance@coindu.com.

At all stages of the process, the confidentiality required for a proper analysis shall be maintained. The COINDU Whistleblowing Platform is accessible at <https://coindu.protecaodedenunciantes.com/#/>.

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13. Doubts and Contacts

If the employee has any questions regarding the best way to respond in a given situation, he/she must consult his/her hierarchical superior or the hierarchical superior or the Human Resources of the COINDU of his/her unit, or through the following contacts:

Joane Unit

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Arcos de Valdevez Unit

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Romania Unit

Curtici

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México Unit

Tetla

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