





COINDU

Code of Business Ethics

 COINDU	CODE OF BUSINESS ETHICS	MG-HR-003
CLASSIFICAÇÃO: Internal Document	Emissão: 20-12-2020	Rev.:3, 8/07/2024

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
Rev.2	12/09/2023	Inclusion of: 12. Hiring or Use of Private or Public Forces; 13. Land, Forest and Water Rights and Forced Eviction; 14. Participation of Violations of the Code of Business Ethics; 15. Doubts and Contacts.	QEMS
Rev.3	08/07/2024	Update of: 1. Prevention of Corruption & Integrity 2.Data Protection & Information Security 10. Whistleblower Protection and Reporting Channels Inclusion of: 15.Reporting Data Breach and Security Incidents	DPO

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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. Prevention of Corruption & 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.

COINDU is committed to the Prevention of Corruption and Related Infractions, and does not tolerate any type of practices or acts that may qualify as such, applying a Plan for the Prevention of Risks of Corruption and Related Infractions, accessible at anticorruptcao.pt/coindu/p/programa-de-cumprimento/planoprevencao, and providing a specific Reporting Channel, accessible at coindu.anticorruptcao.pt/#/ for reporting such situations, and COINDU employees or workers and suppliers are obliged to comply with this plan and to report, without undue delay, the occurrence of any situation that qualifies as such, to the Team Responsible for Handling Complaints or to the

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Responsible for Regulatory Compliance, through the contacts available at anticorrupcao.pt/coindu/p/equipa-de-responsaveis..

2. Privacy and Data Protection

COINDU is committed to protecting personal data and information security, applying the technical and organizational measures deemed appropriate to ensure a level of security appropriate to the risk, with a system of (i) technical security measures, (ii) organizational security measures, (iii) contacts for the team responsible for security and (iv) forms for reporting security or cybersecurity incidents being made available to all employees, suppliers and third parties, through the Data Protection and Privacy Policies accessible at www.coindu.com or at www.dataprotectionofficer.help/coindu/policies. Employees and suppliers are obliged to act in accordance with these Policies, and any interested party may exercise their rights, namely the rights of access, rectification, opposition or limitation of processing and erasure through the contacts with the Data Protection Officer available at www.dataprotectionofficer.help/coindu/data-protection-officer..

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 is 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.

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6. Avoiding Conflicts of Interest

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

COINDU is committed to Protecting Whistleblowers, regardless of their status or relationship, by encouraging the Communication of Illicit Practices, Non-Compliance or Situations of Abuse through the different Whistleblowing Channels made available for this purpose. The electronic whistleblowing platform is accessible via the link www.whistleblowingofficer.com/coindu and it is possible to consult the Procedure for Handling Whistleblowing, as well as the Whistleblower Protection Policies, via the link www.whistleblowingofficer.com/coindu/regulatory-norms.

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.

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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.

12. Hiring or Use of Private or Public Forces

If there is a need to hire or use private or public security forces for protection, Coindu will provide sufficient instruction and oversight to avoid torture, cruel, inhumane, or degrading treatment, damages to life or limb of individuals, and the impairment of workers' freedom of association.

13. Land, Forest and Water Rights and Forced Eviction


Coindu is committed to avoiding forced eviction and land, forests and waters in the acquisition, development or other use of land, forests and waters.

Everyone has the right to an ecologically balanced environment, a common asset for the people and essential to a healthy quality of life, imposing on the Public Power and the community the duty to defend and preserve it for present and future generations.

Any failure to comply with any of the above thirteen 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.

15. Reporting Data Breach and Security Incidents

In order to ensure regulatory compliance with the applicable standards, under the terms of the Data Protection and Privacy Policies and the Information Security Policies applicable at COINDU, COINDU employees or workers and suppliers are obliged to report, without undue delay, the occurrence of incidents of personal data breach or information security that they become aware of or are in any way involved in, (i) using the model forms available at www.dataprotectionofficer.help/coindu/forms, (ii) by contacting the Data Protection Officer directly via any of the contacts available at www.dataprotectionofficer.help/coindu/data-protection-officer or (iii) by contacting the team responsible for Information Security via the contacts available at www.dataprotectionofficer.help/coindu/security.

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14. Participation of Violations of the Code of Business Ethics


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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15. Doubts and Contacts

If the employee has any questions regarding the best way to respond in a given situation, he/she must contact their superior hierarchical or the Team in Charge for Handling Complaints, or through the following contacts:

Joane Plant

Coindu S.A., transversal, à Rua de Rio Pele, Nr. 100
 4770-277 Joane
 Vila Nova de Famalicão
 Email: compliance@coindu.com
 Tel. +351 252 920 010

Arcos de Valdevez Plant

Parque Empresarial de Padreiro Salvador,
 Lote 5 Padreiro Salvador
 4970-500 Arcos de Valdevez
 Email: compliance@coindu.com
 Tel. +351 258 900 140

México Plant

Tetla

Calle Piedras Negras, N°. 1000
 Ciudad Industrial Xicohténcatl
 Tetla de la Solidaridad
 90434 Tlaxcala
 Email: compliance@coindu.com
 Tel. +52 241 412 7294