

# CODE OF CONDUCT

## INTEGRATED MANAGEMENT SYSTEM

### 1. INTRODUCTION

#### 1.1 Object

The purpose of this Code of Conduct is to remind all workers, customers, suppliers, account auditors, and public and private institutions of the unwavering commitment of the Eika group with compliance with the legislation and regulations in force in the countries in which Eika operates, or in countries where the regulations are not so demanding, comply with what is defined in this Code.

### 2. SCOPE

#### 2.1. Scope

This Code of Conduct is applicable to all persons of the Eika group, or to those acting on its behalf or representation.

#### 2.2. Mandatory compliance with the Code

This Code of Conduct is mandatory for all people in the Eika group, as well as for Eika account auditors, consultants and suppliers.

### 3. GENERAL RULES OF CONDUCT

#### 3.1. Applicable legislation

Every person of EIKA must comply with the laws and regulations in force in the countries where we conduct business.

For this, EIKA is kept informed of the Legal Requirements applicable in each area. And periodically checks through the internal audits of the System the degree of compliance.

#### 3.2. Corruption and bribery

All kind of corruption or bribery are prohibited, whether actively or passively. It is forbidden to offer to third parties any gift that for its value can be interpreted as a gift that exceeds courtesy and is made in order to obtain a favorable treatment for Eika.

EIKA shall not finance candidates or political parties.

#### 3.3. Accountability

Eika S Coop responds to the competent authorities in relation to the laws and regulations that apply to it. The Direction of Eika reports to the competent bodies of the cooperative, as well as to all the members, at the annual Assembly of the cooperative.

#### 3.4. Transparency

Eika S Coop conducts transparent management in its decisions and activities that impact society and the environment. It has available (in the intranet, to the corresponding people) the information regarding the environmental aspects and their known and probable impacts on society and the environment.

#### 3.5. Ethical behavior

EIKA's behavior is based on people's honesty, fairness and integrity.

For this, Eika has developed the Management Model, and defined the Eika Values.

#### 3.6. Respect for the interests of interested parties

EIKA has identified the Interest Groups, as well as their needs and expectations, contained in the document

DC-07.36.01 INTEREST GROUPS and their NEEDS.

EIKA recognizes and shows respect both to interest groups and their legal rights.

#### 3.7. Respect for the principle of legality

EIKA adheres to the principle of legality. That is, it complies with all applicable laws and regulations.

#### 3.8. Respect for international behavior regulations

EIKA respects and complies with international behavior regulations.

#### 3.9. Respect for human rights

EIKA respects human rights, and has information and control channels to monitor and reinforce ethical behavior.

### 4. TRANSACTIONS AND GENERAL CONTROL FRAMEWORK

#### 4.1. General principle: compliance with legislation in force

Any transaction carried out in the interest of EIKA must comply with applicable legislation and must be auditable.

#### 4.2. Authorization and copy of any transaction

All transactions must be recorded at the accounting level. In all cases it should be possible to identify the



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authors of the transaction, who authorized, recorded and filed them.

### 4.3. Cooperation with control agents

All information shared from Eika with internal auditors and/or external agents must be updated, truthful, rigorous, prepared by appropriate personnel and must comply with the legislation.

## 5. HUMAN RESOURCES

### 5.1. General principle

EIKA recognizes the fundamental principles of the Human Rights Declaration, in accordance with the definition of the UN (United Nations, 1948).

### 5.2. Applicable legislation

Every person of EIKA must be hired in accordance with the legislation in force, and a contract (or valid document) should be made by writing.

### 5.3. Compensation

In EIKA wages, including overtime or benefits, equal or exceed the level required by applicable regulations and laws.

### 5.4. Working hours

The working day or calendar of EIKA workers shall not exceed the legal limit in any case.

### 5.5. Forced labor

In EIKA, forced labor of any form is forbidden. This includes forced prison labor, bonded labor or any other type of servitude

### 5.6. Child labor

In EIKA Child Labor of any form is forbidden. Unless local law stipulates a higher age limit, no person younger than the age for completing compulsory education or younger than 15 (except as provided for by ILO convention No. 138) shall be employed. Workers under the age of 18 shall not perform hazardous work and may be restricted from night work with consideration given to educational needs.

### 5.7. Harassment

The personal dignity, privacy and personal rights of every individual have to be respected. Employees shall not be subject to corporal punishment or to physical, sexual, psychological or verbal harassment or abuse.

### 5.8. Non-discrimination

All employees of Eika, regardless of the colour of their skin race, nationality, social background, possible disability, sexual orientation, political or religious conviction as well as their gender or

age, shall be treated strictly according to their disabilities and qualifications in any employment decision, including but not limited to hiring, advancement, compensation, benefits, training, layoffs and termination.

### 5.9. Freedom of association and collective bargaining

Eika respects the legal right of employees to freedom of association and collective bargaining.

## 6. OCCUPATIONAL HEALTH AND SAFETY

Eika is obliged to provide a safe and healthy working environment to prevent accidents and injury and minimize the risks, and when applicable, provide safe and healthy residential facilities with applicable local law as a minimum. A job safety management system according to ISO 45001 or any equal system shall be implemented.

EIKA will comply with the legal Occupational Health and Safety Inspections, ensuring compliance with the corrective actions resulting from the inspections, documenting and completing these actions on time.

## 7. ENVIRONMENT

EIKA will comply with the environmental regulations and rules applicable to its activity and maintain environmentally responsible practices in all places where it performs any activity.

Environmental pollution shall be minimized and environmental protection shall be improved continuously. An environmental management system according to ISO 14001 or any equal system shall be implemented.

EIKA will comply with the legal Environmental Inspections, ensuring compliance with the corrective actions resulting from the inspections, documenting and completing such actions on time.

## 8. SUPPLY CHAIN

EIKA shall promote all their sub suppliers to recognize and respect the requirements of this Code of Conduct.

