	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

INTRODUCTION

The present Code of Ethics of Kimua Group is designed to guide us through unknown situations and challenges and to support us when we are unsure of how to uphold our company's values. As employees, we are ambassadors of integrity at Kimua Group. To fulfill this role, we are expected to apply the code in every decision we make at work, acting as examples and demonstrating integrity to inspire those around us. While it is the responsibility of Kimua Group employees to meet our integrity expectations, the organization has the responsibility to ensure that our staff feels empowered to do so.

Passion for Projects

At Kimua, we are united by the excitement of every new project. We put passion into our work, leverage our experience, and always focus on customer satisfaction. The entire team of professionals at Kimua loves what they do, providing simple and effective solutions quickly. We enjoy challenges and offer the best solutions to our clients, always adhering to our high standards of quality, summarized in one word: KIMUALITY.

Team Spirit


At Kimua, we are more than a group of professionals; we are synonymous with TEAM, where everyone works for the common good and a shared goal. We form self-managed teams with responsibility, trust, and freedom to achieve customer satisfaction. Synergy at Kimua is fundamental: the team's result exceeds the sum of individual contributions. The commitment of people to the organization is enhanced through internal solidarity, expressed in the reduction of salary disparities, profit sharing, and job security in times of crisis, ensured by relocations within the group's organizations.

Communication and Training

At Kimua, we ensure that our policy is communicated to all members of the company, providing the necessary training and motivation for its development. Kimua is committed to encouraging the participation and consultation of all employees.

Quality and Traceability

Quality and traceability are objectives present in every phase of service at Kimua. Our commitment is to offer products and services with the most demanding quality processes in the market. To achieve this, Kimua continuously undergoes internal and external audits to ensure compliance with customer specifications and international standards. Additionally, we promote continuous improvement in

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

all our processes, allowing us to consistently identify and implement optimization opportunities.

Every phase, from the client's request for a quote, production, receipt of purchased materials, to delivery and invoicing, complies with the regulations stipulated in the quality management manuals, maintaining traceability at all times. We are familiar with and apply the APQP4Wind methodology and hold management certifications such as ISO 9001, ISO 14001, and ISO 45001, as well as manufacturing certifications like EN1090 and ISO 3834-2. We are accredited by DNV-GL and TUV.

The implementation of continuous improvement translates into a constant evaluation and review of our processes, ensuring they align with the highest standards of quality and efficiency. This enables us not only to meet but exceed our clients' expectations and adapt to the changing demands of the market. In this context, we efficiently manage all incidents, analyzing their causes and applying corrective actions to prevent recurrence. This proactive approach allows us to quickly resolve issues and continuously improve our processes and services.

Facilities and Qualified Personnel

We are equipped with the most modern testing facilities and have highly qualified personnel trained for internal control, thus ensuring the reliability of our products. To achieve this, at Kimua we perform Non-Destructive Testing using consumables that are as friendly as possible to people and the environment, such as:

- Visual inspections
- Magnetic particle inspections
- Liquid penetrant inspections
- Ultrasonic inspections

This Code of Ethics reflects our commitment to integrity, quality, and collaboration, ensuring that everyone at Kimua works together to achieve excellence in every project and challenge.

GENERAL PRINCIPLES

1. **Perform Work Within Training and Competence.**
Only undertake tasks for which you are trained, competent, and capable.

KIMUA.	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

2. Compliance with Safety Standards.

Follow all workplace safety rules, procedures, standards, and instructions, including emergency preparedness.

3. Safe Handling of Chemicals.

When handling chemicals:

- Ensure that the chemicals you use are approved in your location in the database, which can be found in the Hub along with the safety data sheets.
- Ensure that all chemicals are stored, used, and transported according to applicable guidelines, including the information in the safety data sheets.

4. Safe Work Practices

Demonstrate safe work

practices, ensure the safety of your colleagues, and immediately stop any work that is potentially unsafe.

5. Use of Tools and Equipment

Use only tools,

machinery, and equipment for which you are trained.

6. Being a Safety Role Model

Be a role model

for safety, proactively demonstrating safety to other employees, contractors, and business partners.

7. Incident Reporting

Report all

incidents you are involved in, including environmental accidents, near misses, hazardous observations, and incident cases.

8. Health and Performance


Status Never

perform work when your performance is affected by illness, alcohol, or any other drug, whether legal or illegal, prescribed or not.

9. Reporting Health Conditions

Report to your

work team, people leader, or coordinator any physical injury or psychological condition that may prevent you from performing your work activities safely.

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

Labor Rights and Working Conditions

Kimua Group is firmly committed to respecting human rights, including labor rights. We strive to create a safe, decent, and humane working environment for all our employees. Kimua Group's standards are based on the eight core conventions of the ILO.

In all our direct or indirect operations, including those of our suppliers, Kimua Group does not tolerate the use of modern slavery, forced labor, or human trafficking. We guarantee all employees freedom of movement during the course of their employment and the right to terminate their employment at any time, subject to fair notice periods, where applicable. Kimua Group does not tolerate the use of child labor and complies with international standards, such as ILO Convention No. 138 on the minimum age for work.


Kimua Group strives to respect international standards and is committed to complying with relevant and applicable laws, industry standards, and pertinent collective agreements on remuneration and benefits, including working hours, breaks, and holidays. The proposed improvements aim to enhance agreements. Kimua Group respects employees' rights to freedom of association.

What does this mean for you?

1. Understand and respect the terms of your employment contract, if applicable.
2. Respect your colleagues, according to the labor standards established at Kimua Group.
3. Report concerns or suspicions of a violation of labor rights to the People and Culture leader, coordinator, or by using the anonymous email stop@kimuagroup.com.

Discrimination

Kimua Group is committed to providing a safe and respectful workplace, free from discrimination. Discrimination can take many forms and may be based on employee characteristics, including but not limited to race, sex, gender identity, sexual orientation, age, language, religion, or disability. Our unconscious bias can lead to discrimination; it is important to be aware of our prejudices to address them.

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

We believe that a diverse and inclusive workforce is vital to attracting, recruiting, and retaining the best talent. To achieve diversity and inclusion, we must ensure that all current and potential employees are treated with equality and fairness. Kimua Group is dedicated to creating and maintaining a workplace of mutual respect and non-discrimination. We respect the personal dignity and rights of each employee, allowing them to be themselves and reach their full potential. We are also committed to protecting the right to equal treatment and opportunities. We make decisions on hiring, changes in pay levels, and disciplinary actions based on performance, qualifications, competencies, experience, and behavior, and never on an employee's personal characteristics.

What does this mean for you?

1. Act in a respectful and non-discriminatory manner towards colleagues, both in-person and online.
2. Report discrimination to the People and Culture team or send an email to stop@kimuagroup.com.

Harassment

At Kimua Group, we treat each other with dignity and respect and are committed to ensuring a safe and respectful workplace. This means that each employee is responsible for promoting a harassment-free work environment.


Harassment can refer to a variety of unacceptable behaviors and practices that result in physical, psychological, sexual, or economic harm. It can occur as a single incident or as multiple incidents over time, both in the workplace and outside of it. Some employees may not be aware that they are offending and causing harm to others. We must always consider how our words and actions may impact our colleagues.

Harassment can involve intimidation and humiliation, and sometimes includes abuse of authority. Harassment often creates a hostile work environment and can affect the physical and mental well-being of our employees.

Kimua Group prohibits harassment, violence, intimidation, and any behavior that is perceived as disrespectful, offensive, or humiliating, regardless of whether it is spoken or written, physical or psychological. Kimua Group expects employees to treat each other with dignity and respect, and to help promote a harassment-free work environment.

What does this mean to you?

1. Act with dignity and respect towards all colleagues.

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

2. Report any incidents of harassment to the People and Culture team or send an email to stop@kimuagroup.com.

3. Este Código de Ética refleja nuestro compromiso con la integridad, la calidad y la colaboración, asegurando que todos en Kimua Group trabajemos juntos para alcanzar la excelencia en cada proyecto y desafío.

Integrity and Transparency

Our colleagues, customers, and suppliers trust us to conduct business with integrity. Corruption can damage this trust and undermine fair competition. It has a significant impact on the communities where we live and work, eroding human rights and increasing wealth inequality. For these reasons, we are committed to working with transparency and never taking shortcuts, even when under pressure.


Bribery and Facilitation Payments

Bribes are money, gifts, or anything of value offered to influence someone in order to gain an unfair advantage, whether for personal or professional benefit. Bribes are illegal and can result in significant fines, reputational damage, and even imprisonment. Additionally, bribes can significantly weaken the trust of our customers and suppliers, while also undermining fair competition.

Facilitation payments are small bribes given to public officials to obtain or expedite certain administrative processes to which you are already entitled. These payments may seem harmless, as the amounts involved are generally small and often considered part of custom or culture. However, facilitation payments undermine the efficient functioning of governments and social services and are far from harmless.

Kimua Group prohibits our employees, suppliers, and anyone acting on our behalf from giving or accepting bribes or making facilitation payments. Employees must be very careful when dealing with public officials, especially when it comes to contracts, permits, and other decisions that affect Kimua Group's ability to operate.

We are also responsible for the actions and behavior of our suppliers when they are working on our behalf. We cannot ask a supplier to do something that we, as Kimua Group employees, cannot do ourselves, such as giving or accepting bribes or facilitation payments. This would have exactly the same consequences as if Kimua Group were directly giving or accepting such payments.

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

What does this mean to you?

1. Never give a bribe or facilitation payment. If you are asked to do so, you must always refuse and report it to your team.
2. If you fear for your safety or are being threatened, you should comply with the request and immediately report the incident to your team leader, coordinator, or the People and Culture team.
3. Never ask a supplier to give bribes on behalf of Kimua Group. If you know that a supplier is committing a bribe, you must report it to the SR (Supplier Relationships) team.
4. Never accept bribes from suppliers, customers, or anyone else. If you are offered a bribe, which may include excessive gifts or hospitality, you must always refuse and report it to the coordinator and the People and Culture team.
5. Remember, bribes are not always in cash; they can also be excessive gifts, attention, or favors.
6. Follow our due diligence selection processes when interacting with suppliers and customers.


Gifts and Hospitality

Gifts and hospitality are common gestures of appreciation and building business relationships, but they can also create expectations of favoritism, which can be problematic. There is a risk that these gestures may be perceived as bribes, which could expose Kimua Group and its employees to legal and reputational risks.

Employees must be cautious, as gifts and hospitality can be misused to influence business decisions, which could damage the trust of colleagues, customers, and suppliers. It is especially important to exercise caution when interacting with public officials, as regulations are often strict in this regard.

While it is acceptable to exchange gifts and hospitality of reasonable value with customers and suppliers as part of normal business relationships, it is crucial to disclose these gestures to avoid conflicts of interest and potential accusations of corruption. In general, it is permitted to accept and give inexpensive and infrequent gifts, as long as good judgment is exercised and conflicts of interest are avoided. However, the exchange of cash or cash equivalents is never allowed.

What does this mean to you?

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

1. Accept and give gifts and hospitality within legal, economical, and infrequent limits.
2. Record any gift or hospitality that exceeds the established limits and comply with regulations.
3. Avoid offering gifts or hospitality during bidding processes to maintain integrity and transparency.

Conflicts of Interest

At Kimua Group, we recognize the importance of avoiding conflicts of interest, which can arise when personal interests influence work-related decisions. Conflicts of interest can create an uneven playing field and damage the company's reputation. It is essential to disclose and properly manage any real or perceived conflicts of interest to protect Kimua Group's interests and maintain integrity in all our operations.

What does this mean to you?

1. Report any conflict of interest to your team leader or coordinator to manage it properly.
2. Discuss with your coordinator how to handle the conflict of interest and withdraw from the decision-making process if necessary.
3. Document the disclosure and management of the conflict of interest to ensure transparency and integrity

Political and Civic Engagement


As part of Kimua Group, we expect you to maintain a legal and ethical political and civic commitment. Do not use company resources to support political parties or promote personal political views. Employees have the right to engage in political and civic activities outside of working hours, but should not use the name of Kimua Group to endorse any political agenda

What does this mean to you?

1. Avoid using Kimua Group resources to support political agendas.
2. Do not promote personal political views using the company's name.
3. Participate in political and civic activities outside of work, but without using company resources.

Money Laundering

At Kimua Group, we are committed to conducting business transparently and ethically to prevent the use of our company in criminal activities. We comply with anti-money laundering laws and financial crime regulations in all countries where

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

we operate. To ensure integrity in our transactions, follow our due diligence processes when interacting with suppliers and customers. Be proactive and remain vigilant for any suspicious financial activity that may deviate from our normal processes.

Working with Suppliers

At Kimua Group, we select suppliers based on trust, integrity, and merit. We do not take shortcuts in supplier selection and conduct rigorous due diligence evaluations. If any concerns arise about a supplier, please communicate them immediately to the RS team and coordinator.

What does this mean to you?


1. Comply with policies and procedures to prevent fraudulent activities.
2. Stay vigilant for warning signs and report any suspicious activity.
3. Work with suppliers who share our values and ethical standards.
4. Proactively contribute to the sustainable development of the communities where we operate.
5. Protect the environment and promote sustainable practices in all our activities.

Record Keeping

At Kimua Group, we do not falsify or misrepresent records, accounts, or transactions. It is crucial to classify transactions in the appropriate accounting period, account, and cost center. We never alter income or expenses to meet budget goals. Additionally, we disclose complete, fair, accurate, timely, and clear information to regulatory, governmental authorities, and auditors. We must never destroy or eliminate information that may be required for an investigation, audit, or legal proceeding. If you have any questions, contact the Group or regional legal department. It is essential to familiarize yourself with our policies and follow all internal processes.

What does this mean for you?

1. Make sure to maintain accurate and transparent records for all transactions.
2. Comply with internal policies and established processes to ensure the integrity of the records.

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

3. Do not delete relevant information and communicate any concerns through the appropriate channels.

Environment

Kimua Group's environmental policy reflects our commitment to protecting the natural environment in which we operate. We are dedicated to complying with all applicable environmental laws and regulations, as well as implementing sustainable practices in all our operations.

Our environmental objectives include reducing our carbon footprint, conserving natural resources, and preventing pollution. To achieve these goals, we strive to continuously improve our processes, minimize waste, and promote energy efficiency in all our activities.

Additionally, we encourage awareness and participation among our employees in environmental initiatives, as well as collaboration with suppliers and partners who share our sustainability values.

By implementing our environmental policy, we aim to contribute positively to environmental protection and build a more sustainable future for the next generations.


What does this mean for you?

1. Support the reduction of our carbon footprint through sustainable resource use and waste reduction.
2. Minimize the use of hazardous substances and prevent emissions in all activities.
3. Ensure that all environmental incidents are reported and managed appropriately.

Relationship with the Environment

Our Standard Kimua Group is committed to establishing a positive and collaborative relationship with the rural environment in which it operates. Here are some ways Kimua Group interacts with the local community:

1. **Local Employment Generation:** Kimua Group offers job opportunities in rural areas, thus contributing to job creation and local economic development.

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

2. **Support for the Local Economy:** Kimua Group purchases raw materials and services from local suppliers, strengthening the rural economy by providing a market for local products and services.
3. **Infrastructure Investment:** Kimua Group invests in local infrastructure projects, such as road improvements, basic service installations, and community facility construction, to enhance the quality of life in the area.
4. **Corporate Social Responsibility (CSR) Programs:** Kimua Group implements CSR programs focused on rural areas, including projects in education, health, environment, and community development, to benefit the local population.
5. **Respect and Preservation of the Environment:** Kimua Group operates sustainably and respects the natural environment of the rural area, minimizing the environmental impacts of its operations and contributing to biodiversity conservation.
6. **Dialogue and Collaboration with the Community:** Kimua Group establishes open and transparent communication channels with the local community, involving them in decision-making and proactively addressing their needs and concerns.


In summary, a positive relationship between a company and its environment can be beneficial for both parties, promoting the sustainable economic and social development of the community while the company achieves its business objectives ethically and responsibly.

What does this mean for you?

1. Interact inclusively and respectfully with the local environment.
2. Treat the opinions of the environment with respect and consideration, without discrimination.
3. Conduct due diligence before making donations and report any disrespectful behavior towards the environment.

Protection of Corporate Assets

At Kimua Group, we all have the responsibility to protect confidential information and corporate assets. This includes safeguarding personal and confidential information, as well as adhering to local legal frameworks. Corporate assets

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

should be used solely for business purposes and for the benefit of Kimua Group, and we must report any unsafe or inappropriate use of these assets.

What does this mean for you?


1. Treat corporate assets with the same care as your own and respect that they are the property of the company.
2. Use corporate credit cards and other assets in accordance with Kimua's policies.
3. Return all items issued by the company when leaving Kimua Group and report any misuse of corporate assets.

Intellectual Property and Confidentiality at Kimua Group

Intellectual property (IP) assets of Kimua Group are fundamental to our global success and the value of our investments in technological development. We recognize the value of both our intellectual property and that of others, and it is vital to protect it appropriately. Kimua Group employees must safeguard and respect both the company's intellectual property and that of third parties. Proper protection of our IP assets is essential to avoid adverse financial, commercial, and technological consequences, such as the loss of business opportunities and exposure to reputational risks.

What does this mean for you?

1. Carefully safeguard Kimua Group's confidential information and intellectual property against unauthorized disclosures.
2. Comply with company policies regarding the management of intellectual property and confidential information.
3. Disclose Kimua Group's confidential information only when necessary and under a need-to-know basis.
4. Ensure that Kimua Group's confidential information is protected by confidentiality agreements when shared externally.
5. Guarantee that adequate agreements are in place to protect Kimua Group's intellectual property when working with business partners.
6. Always report new inventions related to work at Kimua Group.
7. Do not use or disclose confidential information belonging to others, nor use software, tools, or technology that Kimua Group is not authorized to use.

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

Information security

At Kimua Group, we recognize that information and data are valuable assets that must be adequately protected. Information security is crucial for safeguarding our IT systems and preventing data breaches that could have serious consequences for the company. All employees must act responsibly and with good judgment in the digital space to ensure the security and integrity of our data.

What does this mean for you?

1. Act with respect and honesty online, being aware that any activity from company devices can be tracked.
2. Protect Kimua Group's information, including intellectual property and sensitive data. Use only approved tools and software provided by Kimua Group.
3. Be cautious when using collaboration tools and software available on the Internet, ensuring their suitability and security.


Data privacy

At Kimua Group, we are committed to protecting and respecting the privacy of personal data belonging to our employees, customers, suppliers, and other business partners. We comply with applicable data protection legislation and process personal data securely and orderly, ensuring its appropriate use and limiting it to what is necessary.

What does this mean for you?

1. Comply with all internal data privacy policies and procedures.
2. Collect, use, process, and share personal data only when relevant and necessary for work.
3. Delete personal data in accordance with the company's data retention and disposal policies.
4. Report any potential data breach immediately.

In summary, at Kimua Group, the protection of intellectual property, information security, and data privacy are fundamental to our success and reputation. All employees are responsible for adhering to these policies and procedures to ensure the integrity and security of our assets and data.

	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

Content

KIMUA GROUP CODE OF ETHICS

INTRODUCTION

Passion for Projects

Team Spirit

Communication and Training

Quality and Traceability

Facilities and Qualified Personnel

General Principles

Labor Rights and Working Conditions

Discrimination

Harassment

Integrity and Transparency

KIMUA.	KIMUA GROUP CODE OF ETHICS	Fecha:	05/2024
		Doc.	213
		Revisión:	00

Bribery and Facilitation Payments

Gifts and Hospitality

Conflicts of Interest

Political and Civic Engagement

Record Keeping

Fraudulent Practices

Money Laundering

Working with Suppliers

Environment

Relationship with the Community

Protection of Corporate Assets

Intellectual Property and Confidentiality at Kimua Group

Information Security

Data Privacy