

Supply Chain Conduct Code - Mirgor Group

General principles

Companies' prosperity and development are fundamentally related to the confidence they inspire to their clients, shareholders, and suppliers; trust that must exist in the relation of the company with its own collaborators as well as with each of its stakeholders.

Mirgor Group¹ has as its guiding principles Transparency, Ethics, Seriousness, Efficiency, Quality and Respect and expects its suppliers to behave aligned to these.

Aim

This Code aims to provide a set of general guidelines that should guide the suppliers conduct, both in their relations with the members of the organization, with its own personnel and the community in general.

Scope

This Code is applicable to all Mirgor Group's suppliers that provide services, including both suppliers and contractors.

Current regulations compliance declaration

Although this Code expresses a series of desired and prohibited behaviors, it assumes compliance with laws, decrees, guidelines and any other regulations issued by a public organism that are applicable to its activity. Mirgor Group will not tolerate any violation of current regulations by its suppliers.

1. Group's external relations

Mirgor Group, as a responsible social actor, is committed to promoting relationships based on trust with third parties, promoting responsible ethics in

the way of doing business and contributing to the community. It is committed to the formation of human capital and the promotion of employment in the localities where it has its activities.

2. Diversity, harassment and non-discrimination

Diversity and equality promotion are principles to which Mirgor Group adheres in its practices. For this reason, it does not tolerate any type of discrimination, both in the selection process and in its development, in terms of race, color, religion, nationality, sex or marital status and expects the same behavior from its suppliers.

The Group also promotes respectful treatment between the different collaborators and with third parties and will not tolerate situations of abuse of power, mistreatment, harassment or bullying.

3. Protection of the Group's image

The Group's institutional image quality, as well as its products' reputation, are essential conditions for its success and its future. Based on this, each one of the suppliers must refrain from any act that could attack, deteriorate, and damage, both voluntarily and involuntarily, the Group's image.

4. Conflict of Interest

It is considered that there is a possible situation of conflict of interest in that case in which the supplier, or a relative of the same, has a personal, direct or indirect interest, with a collaborator or shareholder of Mirgor Group and that may affect the objectivity of their decisions.

As an example, these conflicts may be based on a

¹ Only and solely for the purposes of this Code and to make it easier to read, "Mirgor Group" or "the Group" means the companies Mirgor S.A.C.I.F.I.A., IATEC S.A., GMRA S.A., FAMAR Fueguina S.A., ONTEC, Fortinox S.A.U., Brightstar Fueguina S.A. and any other acquisition made by the Group.

a commercial relationship between a supplier and a Group's collaborator, dishonest conduct such as the delivery of gifts and/or bribes to a Group's collaborator or shareholder, or the use of information for personal purposes.

Conflict of interest situations can be multiple, and it is not possible to identify a priori all potential cases. As an example, and without exhaustive character, some circumstances that give rise or may give rise to a conflict of interest are indicated:

- + Existence of economic and financial interests of a collaborator and/or a relative in the activities of suppliers, clients and competitors of Mirgor Group.
- + Performance of work activities by close relatives of a collaborator in a supplier, with which the collaborator or the area in which they perform tasks interact in the exercise of their duties.
- + Being a supplier or fulfilling hierarchical or management functions in a supplier company, agent or representative of the Group and being a collaborator at the same time, except in the case of members of the Board of Directors or Trustees who are members of liberal professional associations that provide advisory services to the Group in autonomous way.
The Board of Directors' members and the Trustees may form part of the Boards of Directors or Syndicates of said companies and carry out the same hierarchical functions or tasks of mere external advice, reporting to the Board of Directors of the Company.

In the event of a conflict of interest, the areas of Supply, Supplier Management and Development the

other buyers, together with Legal and Human Resources, will implement a specific Action Plan for the case.

Any situation that may constitute or give rise to a conflict of interest must be communicated to the organization by the collaborator(s) who is/are involved.

5. Working Conditions and Human Rights

Mirgor Group has a firm commitment to Human Rights and will not tolerate, both internally and by its suppliers, any action that goes against the principles present in this code or any type of national and international regulations on the matter.

The hiring of child labor or minors is prohibited, both in its locations and in that of its suppliers. In addition, it prohibits any hiring that violates the rights of workers, both the payment of wages or benefits lower than what is required by current regulations, working hours longer than those authorized by them, as well as any practice of "modern slavery", by its suppliers.

Mirgor Group also has as a priority the assurance of working conditions, focusing on respect for the health of its collaborators, guaranteeing their safety and protection and in the same way requires similar actions in the modality of contracting third parties by its suppliers.

Mirgor Group recognizes the full right to participate, join and establish unions or other representative bodies in accordance with the International Labor Organization Convention 87 on freedom of association and the protection of the right to unionize, and prohibits any practice that may attempt

with it and with free collective bargaining.

6. Acts of corruption and/or bribery

Corruption is defined as the misuse of power for private gain. Bribery is the offer, promise, or payment of cash, gifts, or even invitations, or incentives of any kind that is offered or given to a person in a position of trust to influence that person's views or conduct, decisions or to obtain an improper benefit.

It is prohibited to pay, bribe or offer any type of benefit, of any kind, to public officials, which could result in a benefit both for the supplier itself or the Mirgor Group.

Likewise, it is prohibited to appeal to all types of practices such as subcontracting, extortion or other actions that violate both the applicable regulations and the values of the Group.

7. Environment

Mirgor Group has a Quality and Environment policy, in order to carry out an increasingly sustainable production and with less impact on the environment.

Suppliers' commitment to the environment is essential to reduce this impact. For this reason, Mirgor Group promotes more sustainable practices in its value chain, especially valuing its suppliers' actions related to:

- + GHG emissions, energy efficiency and renewable energy
- + Water quality and consumption
- + Air quality
- + Sustainable resource management and waste reduction
- + Responsible management of chemicals and biological substances
- + Sustainable supply of raw material

8. Information management and confidentiality

Each supplier must safeguard the principle of confidentiality and information management and commits not to disclose information and/or documents outside of the contractual relationship with the Group.

Confidential information is any information to which the supplier may access, either written, visual and oral, that is not (or is not yet) public about the Group. This information must be protected by the provider and not disclosed except with prior authorization from the Group; its use for personal purposes or unrelated to the Group's interests may constitute or classify a crime, giving rise to legal consequences and even be considered as damage to the Group. The duty of confidentiality will last even after the contractual relationship, or the service provided has ceased.

In addition, Mirgor Group's suppliers undertake to present reports and financial or non-financial information that faithfully present their management. Likewise, it prohibits any type of falsification, manipulation, fraud, or other attitudes that affect the information's traceability.

All material and intellectual assets generated as a result of the contractual relationship are Mirgor Group's property, as long as the contrary is not expressly indicated, even after the relationship with the supplier has ceased.

9. Suppliers relationship

Mirgor Group urges its suppliers to ensure compliance with these principles within their own supply chain. Both their promotion and the development of tools such as policies and evaluations related to this end will be valued.

The supplier accepts that the Group may request information and/or require to complete forms, surveys and audits, among other information-gathering formats if required. The supplier commits to respond fully, reliably and as quickly as possible to the Group's requests.

10. Integrity

Mirgor Group is committed to conducting business in accordance with applicable laws, rules and regulations and with the highest ethical standards. The purpose of focusing on integrity is to establish the Group's commitment to full compliance by its companies, directors, employees, contractors and suppliers, with all applicable local laws that penalize corruption, bribery and other conducts provided by the penal code and complementary laws, in particular, Argentina's Corporate Criminal Liability Law No. 27,401.

In line with this, Mirgor Group urges its suppliers, as well as its collaborators, clients and any other actor with which it is related, to adopt a proactive attitude in the face of possible deviations from the principles mentioned in said documents and to use the whistleblower channel established by the Group to report conducts that violates its values.

Mirgor Group commits to maintain the confidentiality of the complaints, safeguard the identity of the people who made the complaint, and carry out the investigation of the reported facts. In addition, it is committed to the principle of non-retaliation, ensuring that no whistleblower will be negatively affected by doing so.

Mirgor Group makes available to all its collaborators, suppliers, customers and any other business partner who considers that an action contrary to the guidelines of this Code exists, a whistleblower channel: linea.etica@mirgor.com.ar.