

## Ethical (ETI) Code

### **ETHICAL (ETI) CODE OF INBORJA.**

#### **1. Employment will be chosen freely**

1.1 There will be no involuntary or forced labor, not even in prison.

1.2 Workers will not be required to leave "deposits" or identity documentation in the employer's custody and will be free to leave their employment with reasonable notice.

#### **2. Freedom of association will be respected**

2.1 Workers without any distinction shall have the right to join the unions of their choice.

#### **3. Working conditions will be safe and hygienic**

3.1 A safe and hygienic work environment will be provided, taking into account prevailing industry knowledge as well as any specific hazards. The necessary measures will be taken to avoid accidents and damage to health arising from work, associated with it or that occur in the course of it, by reducing, as far as is reasonable, the causes of the dangers inherent in the work environment. .

3.2 Workers will receive regular written health and safety training, which will be repeated for new or reassigned workers.

3.3 Access to clean toilets and drinking water.

3.4 Accommodation, where provided, will be clean and safe and will meet the basic needs of workers.

3.5 Responsibility for safety and hygiene will be attributed to a representative of the senior management.

#### **4. Child labor will not be used**

4.1 Child labor will not be hired.

4.2 The hiring of minors will be carried out in accordance with the Constitution of the Republic of Ecuador Art. 46, literal 2; what is established in the Labor Code Article 134, and the Children's Code in Articles 81,82,83.

## Ethical (ETI) Code

4.3 These policies and procedures will comply with the provisions of the corresponding OIT regulations and the Labor Code.

### 5. A living wage will be paid

5.1 Wages must comply, at a minimum, with national legal regulations, which set wages.

5.2 All workers shall be provided with written and understandable information on their working conditions in relation to wages before accepting employment and on the details of their wages during the pay period in question, each time they receive their wages.

5.3 Deductions from salary as a disciplinary measure will not be allowed nor will any deduction not provided for by national legislation be made without the express consent of the worker in question. All disciplinary actions must be recorded.

### 6. Work hours will not be excessive

6.1 Overtime will be voluntary and will be carried out in a responsible manner, taking into account the following aspects: the scope, frequency and hours worked by each individual worker and the workforce as a whole. They should not take the place of regular employment. Overtime will always be compensated according to the Labor Code.

6.2 The total number of hours worked in any seven-day period shall not exceed 60 hours, except in the event of one of the situations indicated in point 6.5. following.

6.3 Working hours may exceed 60 hours in any seven day period in exceptional circumstances where all of the following apply:

6.3.1 National legislation allows it;

6.3.2 When permitted by an agreement with the employee that has been freely negotiated

6.3.3 When appropriate measures are taken to safeguard the health and safety of workers; and

## Ethical (ETI) Code

6.3.4 When the employer can demonstrate that there are exceptional circumstances, such as unexpected production peaks, accidents or emergencies.

6.4 Workers shall have at least one day off in every seven-day period or, where permitted by national law, two days off in every 14-day period.

### **7. There will be no discrimination**

7.1 There will be no discrimination in hiring, compensation, training, promotion, termination or retirement on the basis of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, or political or union affiliation.

### **8. A regular job will be provided**

8.1 In all respects, work performed shall be based on recognized employment relationships established through national law and practice.

8.2 Obligations towards employees in accordance with labor legislation and regulations or the social security system, arising from conventional labor relations, will not be avoided through the use of labor-only contracts, subcontracts or domestic work contracts, nor through internship programs in which there is no intention to provide the worker with skills or to provide him with a regular job, nor will these obligations be avoided.

### **9. Harsh or inhumane treatment will not be allowed.**

9.1 Physical abuse or punishment, the threat of physical abuse or sexual or other harassment, as well as verbal abuse or other forms of intimidation are prohibited.

### **10. Respect for the environment.**

10.1 We have an Environmental License which is audited annually to ensure its correct use and thus protect the environment.

### **11. Prevention of Money Laundering and trafficking of scheduled substances subject to control.**

## Ethical (ETI) Code

- 11.1 Being able to provide clear, regular and reliable information to our shareholders. Finally, we must ensure that our activity does not serve to launder money from illicit activities.
- 11.2 Ensure that we have accurate business and financial records, including financial and non-financial reports, at all times.
- 11.3 Retain records securely and follow document retention guidelines.
- 11.4 Follow proper internal procedures to ensure that we work with customers with legitimate activities and whose money does not come from illegal activities.
- 11.5 Cooperate with our internal and external auditors.
- 11.6 Any cash transaction should not be accepted. If there is no other possibility, and only if they are subject to the authorized legal amount, cash transactions must be expressly authorized, duly registered and documented.

### **12. Promotion of the tax and customs culture.**

- 12.1 Be a good corporate citizen wherever you operate.
- 12.2 Scrupulously respect the relevant tax legislation and pay in full all local and national taxes required by law.
- 12.3 Do not allow the company to deliberately avoid its tax obligations.
- 12.4 Pay taxes in accordance with local laws and tax authorities.

### **13. Security of the merchandise.**

- 13.1 You will review the method by which we select our suppliers, and how they demonstrate their commitment to doing business responsibly.
- 13.2 Take care of the production and logistics process of the export product.
- 13.3 Apply the security measures given by Inborja to ensure the logistics chain.

### **14. Security in Physical Access.**

- 14.1 Healthy, safe and secure work environment, and safety at work depends on each of us.

## Ethical (ETI) Code

- 14.2 Take all reasonable precautionary measures to maintain a safe and healthy work environment.
- 14.3 Make sure we know what to do in the event of an emergency at our workplace.
- 14.4 Immediately report all accidents, even minor ones, as well as behaviors, installations or objects that may endanger the safety of our work environment, to the person in charge of security at the premises or to our boss.
- 14.5 Inform your boss of any behavior that could endanger someone or the safety of your work environment.



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