CODE OF CONDUCT

Guidelines for Ethical, Upright, and Transparent Conduct



GUIDI INDUSTRIAS

Buenos Aires, July 2023

Dear Colleagues,

At the beginning of 2020, we implemented our Code of Conduct with the purpose of establishing rules of behavior in a transparent manner and in line with our corporate values, to be complied with at all times—among ourselves, with our community, with our suppliers, and with our customers.

Our company, founded in 1960, has a history rooted in continuous improvement, which today constitutes the basis of our daily work and one of our corporate values. Together with respect and integrity, this value requires us to ensure the development of our business while considering our economic, environmental, and social impacts.

It is this last pillar—the social one—that in recent years has fostered a renewed focus on diversity issues, seeking greater equity in the workplace. We were pioneers in 2015 by incorporating women as metallurgical operators on the production floor, and in 2021 we implemented a Protocol for the Prevention and Response to Discrimination, Harassment, and Violence at Industrias Guidi, in line with ILO Convention No. 190.

Adhering to and complying with this Code is the responsibility of everyone. We must honor its principles with the full conviction that doing so is our duty.



Carolina Castro
President

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1. OBJECTIVE

INDUSTRIAS GUIDI is a metal-mechanical company specialized in the manufacturing of parts and assemblies for industry in general, and particularly for the automotive sector.

Management affirms that the company's development must be sustainable to ensure long-term viability, which requires the integration of three fundamental pillars: economic growth, social responsibility, and environmental care.

To this end, Management has implemented a series of Corporate Policies—Quality, Safety, Environmental, 5S, and Corporate Social Responsibility—which guide our daily activities.

With the understanding that good Corporate Governance requires the commitment of every Industrias Guidi employee, at any hierarchical level, to ethical, upright, and transparent conduct, Management hereby implements this Code of Conduct (hereinafter referred to as the "Code").

The objective of this Code is to set forth ethical principles of behavior to guide the daily actions of all employees, suppliers, consultants, customers, and all individuals or organizations with which the company interacts, in order to ensure transparent coexistence and to establish basic guidelines for decision-making when facing ethical dilemmas or everyday situations that go beyond the specific scope of assigned duties.

Through the development of this Code, we seek to encompass all our daily actions, considering their economic, social, and environmental impact.

2. ADMINISTRATION AND SUGGESTIONS AND COMPLAINTS MAILBOX

The administration of this Code shall be overseen by a **COMMITTEE** composed of two members of the Board of Directors, the Accounting Management, the Administration and Purchasing Department, and the Human Resources Department. This Committee shall be responsible for monitoring and evaluating the effectiveness of the program's contents on a semi-annual basis.

The implementation of the Code is the responsibility of the Company's Corporate Social Responsibility Manager (hereinafter "CSR"). These duties include communicating the Code, managing the suggestions and complaints channel, and collecting signatures and acceptance of this Code from all employees and suppliers, which may be carried out through digital means.

In order to provide an anonymous channel for reporting suggestions and complaints related to this Code, a **SUGGESTIONS AND COMPLAINTS MAILBOX** has been established. It can be accessed through a button on the company's website (www.industriasguidi.com.ar). All submissions received through this channel will be anonymous. The CSR area shall be responsible for administering the mailbox. All reports must be duly investigated. The Code Administration Committee shall ensure appropriate handling of complaints and initiate an investigation when necessary.

3. COMPLIANCE

The application of this Code is the non-delegable responsibility of all Industrias Guidi employees. Once its terms have been accepted, they may not be disregarded. Each employee is expected to:

- Maintain a proactive attitude, avoiding passivity when aware of facts or actions that contradict this Code.
- Cooperate with any internal investigations that may be carried out.
- Seek guidance and assistance from their supervisor or through the complaints and consultation channel established by this Code, including, among others, the following situations:
    - To submit good-faith reports regarding non-compliance with the principles established by this Code or with applicable laws and regulations.
    - To request clarification regarding situations in which ethical conduct and good practices may be in doubt and may require specific analysis.

The guidelines set forth in this Code shall prevail over hierarchical instructions. This means that no instruction issued by a supervisor and/or manager shall be followed if it violates this Code. Compliance with this Code is a condition of employment at Industrias Guidi. Failure to comply may result in disciplinary measures, depending on the severity of the offense and in accordance with applicable laws and regulations.

4. GUIDELINES OF CONDUCT

I. With respect to employees within the company

Our most important asset is our employees. Therefore, our intention is to provide a work environment in which everyone has the opportunity to fully develop their potential and contribute to the company's success.

We promote fair and honest treatment of employees and strive to offer an environment in which people feel comfortable and respected, regardless of their individual characteristics, whether political, religious, sexual orientation, gender, or any other differences. We seek to provide a workplace free from any form of discrimination or harassment.

All individuals have the opportunity to join the organization or apply for new positions based on formal job requirements defined by merit-based criteria, without arbitrary discrimination.

To properly address any issues related to discrimination, harassment, and/or workplace violence, Industrias Guidi has adopted a Protocol for the Prevention and Response to such situations, which is available on the company website (www.industriasguidi.com.ar) or upon request from the CSR or Human Resources departments.

II. Company assets

Each employee is required to handle company assets responsibly and ensure their proper use and care by authorized personnel, exclusively for company-related activities. These assets must not be used for personal purposes unless expressly authorized.

The use of company equipment and communication tools (telephone, email, internet, among others) for personal communications should be limited to what is strictly necessary.

Internet access must not be used to transmit or receive offensive, aggressive, pornographic, political, religious, or other inappropriate content.

III. Conflict of interest

A real or potential conflict of interest exists when an employee's relationships with third parties may affect the company's interests or when personal interests conflict with or interfere with those of the company.

In dealings with customers, suppliers, contractors, and competitors, employees must prioritize the interests of Industrias Guidi over any situation that could represent a real or potential benefit to themselves or to related parties.

IV. Use of information

Employees must maintain confidentiality with respect to all information accessed in the performance of their duties within the organization, including accounting and financial information, engineering information, relevant customer data, and any knowledge regarding materials, processes, or other information generated at Industrias Guidi. This obligation applies even if such information has not been classified as confidential or refers to customers, competitors, suppliers, markets, or public entities related to company activities.

Industrias Guidi respects the privacy of all its employees, business partners, and consumers. Therefore, personal data must be handled responsibly and in compliance with all applicable data protection and privacy laws.

V. Anti-corruption

Corruption is the abuse of entrusted power for private gain and may take many forms, including bribery, fraud, money laundering, embezzlement, concealment, obstruction of justice, and influence peddling, among others.

It is important to note that Industrias Guidi does not conduct business with state-owned entities or companies.

All employees are responsible for ensuring compliance with the measures established by Industrias Guidi and for reporting such acts in good faith immediately upon becoming aware of them.

Industrias Guidi does not receive donations of any kind.

The acceptance of gifts is restricted. Employees may only accept gifts or courtesies of nominal value when an impartial observer would not interpret them as intended to obtain undue advantages.

Under no circumstances may gifts in cash or those easily convertible into cash be accepted.

These restrictions also apply to employees' relatives and close associates.

VI. External operations

Industrias Guidi values its commercial and non-commercial relationships with customers, suppliers, associations, chambers, competitors, neighbors, and the community at large. Therefore, all employees are expected to treat others as they themselves wish to be treated.

Employee interactions with external parties must take place within a framework of mutual respect and courtesy. Written or verbal abuse is unacceptable under any circumstances.

VII. Human rights

Human rights are important for both individuals and organizations, which are composed of people. Therefore, it is the responsibility of everyone at Industrias Guidi to respect and ensure respect for the human rights of all individuals with whom the company interacts.

Industrias Guidi explicitly commits to the prohibition of child labor, forced or involuntary labor, and discriminatory practices, and to implementing mechanisms within its reach to raise awareness among suppliers and other related organizations so that they adhere to the same principles regarding the protection of human rights.

VIII. Community relations

Industrias Guidi seeks to collaborate in the development of projects within the communities with which it interacts, both directly and indirectly. A series of community-focused actions have been defined, with an emphasis on education and workforce integration, including educational visits, professional internships, training workshops, and support for secondary school completion, among others.

IX. Environmental responsibility

All activities must be carried out in compliance with environmental legislation and regulations, while also striving to optimize the use of natural resources and preserve nature and biodiversity. We are committed to minimizing the environmental impact of our business activities in full accordance with our Environmental Policy.

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INDUSTRIAS

WWW.INDUSTRIASGUIDI.COM.AR