

A07.- ETHICAL CODE EXKAL

1. PRESENTATION

Dated December 13, 2014, has been reviewed and approved the Ethical Code by the Office of EXKAL as training tool for reflection and for action to ensure a high professional level, a cordial relationship between interest groups and responsible attitude to consumers.

With the release of same EXKAL seeks disclosure in order that all stakeholders know about it, study it and follow the course set in it.

The scope of this Code of Conduct covers all the skills and services provided by EXKAL:

"Design, Furniture Production and Marketing of commercial refrigeration"

EXKAL **mission** is:

- "Design and manufacture products that meet current and future customers, applicable regulations and sustainable development."
- "The pollution prevention, impact assessment of environmental aspects generated, to prevent, eliminate or minimize them."
- "Maintain and improve working conditions and safety of all workers, train and motivate all staff and carry out compliance with the Applicable Law in all areas, especially in the employment areas, tax, prevention labor and environmental risks."
- "Establish mechanisms to ensure compliance with the requirements of social responsibility."

EXKAL **values** are:

- Customer focus.
- Adding value, promoting change and innovation.
- Continuous improvement of knowledge and application of them.
- Minimising the environmental impact associated with product life cycle.
- Compliance with applicable regulations regarding the quality of service, environment, risk prevention and social responsibility.

2. ETHICAL CODE OBJECT

The Conduct Code EXKAL aims at defining the commitments of conduct to be complied with in their daily work with stakeholders for the implementation and continuous improvement of its values.

This Code, in addition to implementing and promoting a culture of Social Responsibility, as basic function and integrated management of the organization, aims to broadcast values as joint project of the organization, in order to promote also greater credibility and reputation.

EXKAL adheres to this Ethical Code because believes the company as an entity capable of generating progress for all stakeholders.

EXKAL shares the values and practices expressed in this Code and is willing to promote the organization as a starting point. EXKAL has the aspiration that the efforts of the organization is also shared by all suppliers, customers, industry, and other groups of interest in order to show our business sector as an example of competitiveness, prosperity and welfare.

EXKAL is always willing to improve and is proud to be seen as an example of good practices of social responsibility, putting up his sector and providing incentives to other industries to do likewise. EXKAL want the refrigerated cabinets sector seen as a proactive sector against globalization process, ready to compete ethically and clear rules.

Whoever joins this Code will be welcome to join this team committed to excellence in corporate behavior.

3. ETHICAL CODE CHECKING AND EFECTIVENESS

In order to ensure effectiveness, EXKAL Management will carry out a series of actions that allow us to monitor and ensure compliance:

- Definition of the Monitoring Committee for Social Responsibility activities.
- Conducting audits and verifications of compliance (reference in ethics management specification ***IQNet SR10***).
- Establishment of checking reports and commitments fulfillment.

4. ETHICAL CODE PRINCIPLES

EXKAL objectives:

1. *Being able to train* providers and other responsible stakeholders, for recognizing and promoting good social practice in its sector.
2. *Report* all situations that threaten human rights, social and economic.
3. Establish *channels of dialogue* and discussion spaces that create processes for resolving conflicts between stakeholders.
4. *Intervene* as far as possible in social reality, previously assumed, through a significant social action.
5. Encourage the *participation* of stakeholders in matters affecting them and deepen the core values.
7. Encourage a *culture of solidarity* that affects the creation of a genuine social conscience and solidarity between the interest groups

5. OBJECTIVES BY EACH INTEREST GROUP

In conclusion, when we talk about different interest groups we highlight the objectives **for each group**:

Customers

High quality services: EXKAL has marked as priority to satisfy needs and expectations of its customers fairly, offering a consistently high level of quality service.

Also, to ensure the high quality levels, EXKAL uses the most advanced technology available, developing by a side projects / researching products, development and innovation and on the other, acquiring advanced and successfully tested technology.

Confidence and appropriated communication: Working on this line EXKAL wants to win the trust by its customers, ratifying it with a transparent and efficient communication, therefore we have established channels of communication for each client.

Similarly, the communication that develops EXKAL is governed by the principles of transparency, truthfulness and respect, establishing an internal process of reviewing before making it public.

Equality in our relationships: EXKAL works every day to our customers, demanding fairness for all, not being able to develop activities to promote the activities of any particular, or to distinguish their relationship with attention, gifts or awards to those who have not chosen equally.

Environment

Environment respect: EXKAL is aware of respect for the environment where their activities take place, contributing to environmental conservation through education, awareness and motivation.

Environmental Managemet System: We have established and certified an Environmental Management System (UNE EN ISO 14001:2004) to develop techniques that reduce environmental risk, emergencies and accidents. They are periodically reviewed and preventive actions are taken.

Management Commitment: For all from EXKAL takes into account the impact on the environment, pledging to protect the environment in planning objectives, it is aware of promoting the development of new technologies to improve service efficiency, promoting energy saving, through the use of renewable energies and promoting initiatives to improve centers and facilities for the control of waste discharges.

Employees

Professional development: EXKAL promotes personal development based on identified needs, by creating an environment of job opportunities, which encourages career development and internal functional mobility as a way to retain talent in the organization.

Security and Health Management: It seeks to ensure the safety and health of workers through preventive measures, to this end, gives employees the necessary resources and information to know and comply with security regulations. It also provides a work environment that respects the health and dignity of each person and that enhances the feeling of unity, through fair and friendly with peers, superiors or subordinates.

Bidirectional fluid communication: To achieve the above, the Department makes available to all employees communication channels, regular and systematic use, where information is bidirectional, where the employee is informed of changes in the organization and to present their suggestions, complaints or disputes, in strict confidentiality.

Administration:

Fluid Communication: To improve the relationship with the administration, facilitated an ongoing dialogue with specific communication channels, defining the most appropriate partners for each case and meeting the new requirements as well, establishing our commitment against any kind of extortion or bribery to favor particular interests or otherwise.

Constant Work: As result of this transparent dialogue and our predisposition to the development of society, we will continue working on new projects that contribute to their present and future development.

Subcontractor and Suppliers

Transparent and Objective Recruitment: Recruitment of new suppliers is done using the principle of objectivity, and adequacy of this Code of Ethics.

Employees who participate in the selection of new suppliers and procurement processes, not use their position for personal gain and shall not disclose privileged information, even people with whom they have personal or family ties.

Fluid Communication: EXKAL is committed to creating agreements and transparent communications to facilitate information exchange and mutual understanding, both internally and external.

Monitoring legislative and social values of subcontractors and suppliers: Relations will be maintained only with suppliers that operates in compliance with applicable regulations, and being respectful to human rights. It will appreciate things like public ownership of a Code of Ethics and Social Responsibility, the existence of equal opportunity programs, companies related to sustainable management of resources and companies that promote local development and inclusion of socially excluded sectors. Be valued those suppliers who have official certificates of management of social responsibility, quality, environmental and occupational risk prevention.

Community / Society

Fluid Communication: Para mejorar la relación con la comunidad y sociedad facilitamos un diálogo fluido, con canales de comunicación específicos, priorizando nuestro compromiso con el entorno ambiental y social para que las expectativas depositadas hacia EXKAL por la comunidad / sociedad no sean vulneradas. To improve the relationship with the community and society we facilitate an ongoing dialogue with specific communication channels, prioritizing our commitment to the environment and society and protecting EXKAL expectations to the community / society.

Constant Work: As result of this transparent dialogue and our predisposition to the development of society, we will continue working on new projects / products that contribute to their present and future development.

Owners

Fluid Communication: To maintain the optimum relationship between the owners of EXKAL (company formed from a family basis), we prioritize our commitment to professional development and social expectations to EXKAL deposited by the owners and workers close to them are met.

Confidence and adequate Communication: Working on this line, EXKAL wants to earn the trust of their owners and workers close to them, establishing channels of communication between owners and developing principles of transparency, truthfulness and respect. Establishing a continuous process of dialogue and good climate that ensures the proper government and total commitment from their owners.

Alliances/ Collaborators

Equality in our relationships: EXKAL and its partners and alliances work daily for our customers. The goal is not to develop actions EXKAL favoring certain alliances or partnerships and in turn, may affect other partnerships or collaborations. No one must distinguish the relationship between EXKAL and alliances or partnerships with hospitality, gifts or awards to some partnerships or collaborations. It intends to maintain an ongoing relationship with all the alliances and partnerships equally.

Commitment with EXKAL: Relations will be maintained only with partnerships and partners develop their business in compliance with the applicable rules and being respectful of human and social rights. Be considered positively in partnerships and co-issues such as public ownership of a Code of Ethics, the existence of equal opportunity programs and the inclusion of socially excluded sectors. It aims to promote partnerships and co-ethical commitment assumed by EXKAL to consolidate the values identified therein between partnerships and partners EXKAL.

6. BORADCAST, APPLICATIÓN AND ENFORCEMENT

6.1. Broadcast

EXKAL undertakes to disseminate the Code of Ethics among staff and facilitate their organization, in how information and outreach activities carried out, this Code as a common frame of reference within our sector.

In turn, the interest groups who subscribe to this Code must do to get through their channels of information and / or training, those involved in their own interest group.

6.2. Application

All those interest groups that request, after the adoption of this Code of Ethics may adhere to this Code of Ethics, undergoing a constant monitoring analysis and monitoring committees to ensure compliance with it under the terms down in the next section.

6.3. Enforcement

All interest groups that adhere to this Code of Ethics commit to maintaining compliance. To ensure this commitment, EXKAL analyze the flow of communication, consultation, participation, complaints, etc. between EXKAL and stakeholders and analyze the relevant indicators for stakeholders adhere to the code.

Compliance with the Code of Ethics is documented annually as part of the review by management.

EXKAL functions are:

- Ensure compliance with the Code among stakeholders signed.
- Interpret the Code and advising stakeholders to join in its implementation.
- Collect complaints or complaints that violate the provisions of the Code.
- Develop recommendations and proposals for work that will be submitted to the governing bodies of respective EXKAL and interest groups attached.
- Encourage, facilitate and promote groups for monitoring, updating, testing and application of the Code at all levels of organizations.

There have been established within EXKAL statutory frameworks and procedures of internal rules that enable compliance with this Code, in addition to fix, if necessary, corrective actions and / or preventive actions to avoid the non-diversion of the bases code of ethics.

7 PERFORMANCE SYSTEMATICS FOR THE PREVENTION OF HARASSMENT AND THE RESOLUTION OF CONFLICT

EXKAL has an action procedure for the prevention of harassment and an instruction to act in situations of conflict in the workplace.

The procedure of action for the prevention of harassment is agile and fast, giving credibility to ensure the protection of privacy and confidentiality of those affected and no repeated explanation of the facts by the harassed, unless strictly necessary. Also, the safety and health of the victim be protected. To do this, the parties agree to approve this protocol creating the figure of "advisor / confidential" whose mission is to channel complaints and allegations of harassment, in any of its manifestations occur, acting with the worker / a, or instead, with express authorization, to try to reach a settlement. Consultant is appointed from among the members of the System Committee and shall be the Director General.

To start this protocol, the protected person must lodge a complaint with the Department of Management Systems, who will provide information on the proceedings and shall send the "advisor / confidential" which will provide advice regarding the procedure action started.

A Monitoring Committee shares of social responsibility EXKAL (System Committee) in which monitoring situations at work Code of Ethics that applies is created detected. This Committee shall consist among other charges by the authorized adviser.

Approved by:

Alfonso ANTOÑANZAS

General Manager

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