

**HEADQUARTERS**

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CODE OF CONDUCT

ISC Plastic Parts, S.L.

Responsible business, integrity, quality and respect

ISC Plastic Parts, S.L. is committed to conducting its business responsibly, ethically and in compliance with applicable laws and internationally recognised principles. This Code of Conduct establishes the fundamental standards that guide our decisions, our relationships and the way we conduct business.



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1. Purpose and Scope

This Code applies to all employees, managers and directors of ISC Plastic Parts, S.L. We also expect suppliers, contractors and other business partners to conduct their activities in accordance with equivalent principles of integrity, respect for human rights, environmental responsibility and legal compliance.

The Code complements applicable legislation, contractual obligations and ISC's internal policies and management systems. Where local law establishes stricter requirements, the stricter requirement shall prevail.

2. Our Principles and Values

Our business conduct is based on the following principles:

- Integrity, honesty, transparency and accountability.
- Respect for people, human dignity and internationally recognised human rights.
- Compliance with applicable legal, regulatory and contractual requirements.
- Customer focus, product quality, reliability and continual improvement.
- Responsible use of resources and prevention of environmental impacts.
- Fair, professional and respectful relationships with customers, suppliers, competitors and other stakeholders.

3. Compliance with Laws and Regulations

ISC complies with the laws and regulations applicable to its activities in every country in which it operates. Employees and representatives must not knowingly participate in, facilitate or conceal unlawful conduct.

Where legislation or local practices provide a lower level of protection than the principles set out in this Code, ISC will seek to apply responsible business practices consistent with internationally recognised standards, insofar as legally permitted.

4. Business Integrity

4.1 Anti-bribery and anti-corruption

ISC has zero tolerance for bribery, corruption, extortion, embezzlement or other improper advantages. No employee or person acting on behalf of ISC may offer, promise, give, request or accept anything of value intended to improperly influence a business or public decision.

4.2 Conflicts of interest

Business decisions must be taken objectively and in the best interests of ISC. Actual, potential or perceived conflicts between personal interests and professional responsibilities must be disclosed to Management without undue delay.

4.3 Gifts and hospitality

Gifts, hospitality or other benefits may only be offered or accepted when they are lawful, reasonable, infrequent and clearly appropriate to a legitimate business relationship. They must never be used to obtain an improper advantage or influence a decision.

4.4 Fair competition

ISC supports free and fair competition. We do not participate in price fixing, market allocation, bid rigging, unlawful exchanges of competitively sensitive information or any other practice that restricts competition.

4.5 International Trade, Sanctions and Anti-Money Laundering

Given ISC's international operations, employees and representatives must comply with applicable export control, customs and trade sanctions regulations. ISC does not knowingly conduct business with individuals, entities or countries subject to applicable trade sanctions or embargoes, and does not participate in, or facilitate, money laundering or the financing of unlawful activities. Any doubt regarding a customer, distributor or transaction should be raised with Management before proceeding.



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5. Human Rights and Labour Standards

ISC respects internationally recognised human rights and expects the same commitment throughout its business relationships and supply chain.

5.1 Non-discrimination and equal opportunities

Employment-related decisions shall be based on objective criteria such as competence, performance, experience and business needs. Discrimination on grounds protected by applicable law, including sex, gender, age, disability, nationality, ethnic or social origin, religion or belief, sexual orientation, marital status or any other protected status, is not tolerated.

5.2 Harassment and respectful workplace

ISC is committed to a professional working environment based on dignity and mutual respect. Physical, sexual, psychological or verbal harassment, intimidation, threats, humiliation, violence or abuse are prohibited.

5.3 Child labour

ISC does not permit child labour. No person may be employed below the minimum legal working age, and applicable requirements concerning young workers, education and hazardous work must always be respected.

5.4 Forced labour and modern slavery

All work must be voluntary. ISC prohibits forced, bonded, indentured, trafficked or prison labour used contrary to applicable law. Workers must not be required to surrender identity documents or pay improper recruitment fees as a condition of employment.

5.5 Freedom of association

ISC respects employees' lawful rights to freedom of association, collective representation and collective bargaining, in accordance with applicable legislation.

5.6 Working hours and remuneration

Working hours, rest periods, holidays, remuneration and benefits shall comply with applicable labour legislation and collective agreements. Employees shall receive clear and accurate information concerning their employment conditions.

6. Health and Safety

ISC is committed to providing safe and healthy working conditions and to preventing work-related injury and ill health. Employees must follow established safety procedures, use required protective equipment and promptly report hazards, incidents and unsafe conditions.

Health and safety responsibilities are integrated into day-to-day operations, workplace organisation, equipment use, emergency preparedness and continual improvement.

7. Environment and Sustainability

ISC is committed to protecting the environment and continually improving its environmental performance. Environmental considerations are integrated into our operations and management system, including compliance obligations, resource efficiency, waste prevention and responsible consumption.

- Use energy, water, raw materials and packaging responsibly.
- Prevent pollution and minimise waste wherever technically and economically feasible.
- Promote reuse, recycling and appropriate waste segregation and treatment.
- Consider environmental impacts in purchasing, logistics, products and operational decisions.
- Set, monitor and review environmental objectives as part of continual improvement.



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8. Data Protection and Confidential Information

8.1 Personal data protection

Personal data shall be processed lawfully, fairly and only for legitimate business purposes, with appropriate technical and organisational safeguards, in accordance with the EU General Data Protection Regulation (GDPR) and, in Spain, Organic Law 3/2018 (LOPDGDD). Employees must handle personal data of colleagues, customers, suppliers and other individuals in line with ISC's Privacy Policy and only for the purposes for which it was collected.

8.2 Confidential information

Employees and business partners must protect confidential, technical, commercial and financial information belonging to ISC, its customers, suppliers and other third parties. Confidential information may only be accessed, used or disclosed when authorised and necessary for legitimate business purposes.

8.3 Use of information systems and social media

ISC's IT systems, devices and email accounts are business tools and must be used responsibly and primarily for professional purposes, in accordance with ISC's internal policies. Employees must not use ISC's systems or their personal social media accounts in a way that discloses confidential information, damages ISC's reputation or infringes the rights of colleagues or third parties.

9. Customers, Suppliers and Business Partners

ISC seeks long-term business relationships based on professionalism, transparency, reliability and mutual respect. Customers and suppliers shall be treated fairly and objectively, and commitments shall be communicated accurately.

Supplier selection and evaluation are based on relevant business criteria such as quality, service, technical capability, price, delivery performance, legal compliance and, where appropriate, environmental and social performance.

ISC expects suppliers and other business partners to respect principles equivalent to those contained in this Code and may request reasonable evidence of compliance when required by contractual, customer, legal or management-system obligations.

10. Quality and Product Responsibility

Quality is a core element of ISC's business. We are committed to meeting agreed customer requirements and applicable statutory and regulatory requirements, maintaining effective controls and continually improving our processes, products and services.

- Provide accurate product, technical and commercial information.
- Maintain appropriate identification, traceability and documented information where required.
- Control non-conforming products and address complaints or incidents in a timely and proportionate manner.
- Work with customers and suppliers to identify root causes and implement effective corrective actions.
- Promote prevention, consistency, reliability and continual improvement throughout our processes.

11. Communication and Accurate Records

Business, financial, quality, environmental and operational records must be accurate, complete and maintained in accordance with applicable requirements and internal retention rules. Falsification, deliberate omission or improper alteration of records is prohibited.

External communications concerning ISC shall be truthful, professional and made only by authorised persons. Confidential information and legitimate business secrets must be protected.



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12. Reporting Concerns and Non-Retaliation

Employees and business partners are encouraged to raise, in good faith, concerns about suspected breaches of this Code, applicable law or ISC policies. Concerns may be reported to the employee's manager, directly to ISC Management, or through ISC's internal reporting channel (Canal de Denuncias) at [insert channel e-mail/URL], which also accepts anonymous reports where permitted by law.

Where a concern involves a member of Management or Management is otherwise not an appropriate recipient, it may be reported directly through the internal reporting channel referred to above, which operates independently of the ordinary management line.

Reports will be handled as confidentially as reasonably possible and assessed objectively. ISC does not tolerate retaliation against anyone who raises a genuine concern in good faith or cooperates with an internal review.

This Code operates alongside, and does not replace, ISC's internal reporting/whistleblowing procedure required under Law 2/2023 and Directive (EU) 2019/1937, nor any other legally required reporting procedure that may apply to ISC. Where a specific procedure exists, reports falling within its scope shall be handled in accordance with that procedure.

13. Implementation and Compliance

Management is responsible for promoting this Code and ensuring that its principles are integrated into relevant processes. Employees are responsible for understanding and applying the requirements relevant to their duties and for seeking guidance when uncertain.

Breaches may result in corrective or disciplinary measures, subject to applicable law and internal procedures. ISC may also take appropriate action in relation to suppliers, contractors or other business partners that materially fail to meet agreed ethical or compliance requirements.

This Code will be reviewed periodically and updated when necessary to reflect changes in legislation, stakeholder expectations, business activities and ISC's management systems.

Document	Code of Conduct
Version	2.0
Effective date	September 2026
Approved by	Management - ISC Plastic Parts, S.L.

Integrity · Respect · Quality · Responsibility · Continual Improvement