



CODE OF ETHICS AND CONDUCT

INTRODUCTION - GENERAL PRINCIPLES

Dear collaborators:

Prosperity and development of companies are fundamentally linked to the confidence that inspires their customers, shareholders and suppliers; confidence that must exist between the relationship of the company with its own staff and also between each one of the collaborators that make it up.

The existence and maintenance of this confidence implies respect, at all levels, for a certain number of rules of conduct.

This document is intended to allow all members of the company to determine and discern patterns of behavior in the presence of specific situations, sometimes complex issues, based on clear and precise principles.

It is clear that this instrument can not foresee everything and that collaboration, common sense and responsibility of each one are essential pillars. Likewise, the obligations as described in this document are not intended to replace those prescribed by the existing legal and regulatory instruments in the jurisdiction or area of influence of each of the locations of the companies that make up the Mirgor Group.

This Code must become a background document of your professional activities, applying each one of the principles enunciated jealously, and assuming that the image of the company is built and strengthened based on the action and behavior of each of its members.

We count on your collaboration to consolidate the principles

ROBERTO VÁZQUEZ

President

OBJECTIVE

The main objective of this Code is to provide a set of general guidelines that guide behaviour in relationships both within the organization and with third parties (customers, shareholders, suppliers, contractors and the community in general).

This Code is based on the principles of the Mirgor Group: Transparency, Ethics, Seriousness, Efficiency, Quality and Respect.

SCOPE

This Code is applicable to all personnel and collaborators that are related to the Mirgor Group in all its locations, as well as to its suppliers and customers. Its fulfillment requires the commitment of all the people that make up the company.

• BEHAVIORS IN THE COMPANY

The Mirgor Group promotes relationships of respect and mutual compliance with its collaborators.

• RESPECT AND EQUALITY

Diversity and equality are principles promoted by Mirgor Group which put them into practice. For this reason, it does not encourage or promote any type of discrimination, both in the selection process and in its development, in terms of race, color, religion, nationality, gender or marital status.

Promotes equality of opportunities for each of the collaborators in the development of their professional tasks and encourages respect for privacy.

It also considers the securing of human rights as a priority, prohibiting the hiring of child labor both in its locations and that of its suppliers.

On the other hand, the Group promotes respectful treatment among different collaborators and with third parties and will not allow situations of abuse of power, abuse, harassment or bullying.

Assurance of working conditions is a priority, taking into account the health of its employees, guaranteeing their safety and protection.

- **ASSET PROTECTION**

Asset integrity and maintenance of the Mirgor Group are a sign of prosperity, and therefore benefit the entire staff.

In this sense, each one of its members must contribute to protect and preserve the assets against any degradation, theft or disappearance, and not use them for personal interests and / or their own benefit. It is considered that employees are responsible for the protection of the assets entrusted to them in relation to their work and that they must act accordingly.

Assets are understood not only material goods (buildings, facilities, machinery, vehicles, equipment, hardware, software, furniture and materials in general), but also intangible assets such as intellectual property and know-how.

- **TO PROTECT THE GROUP'S IMAGE**

The quality of the Group's institutional image, as well as the reputation of its goods, are essential conditions for its success and its future.

In this sense, each of the collaborators must abstain from any act that could threaten, deteriorate and damage, both voluntarily and involuntarily, the image of the Group.

- **TREATMENT OF INFORMATION AND CONFIDENTIALITY**

Each collaborator must guarantee the principle of confidentiality and management of information, and commits not to provide and / or distribute information and / or documents outside the organization or to communicate to members of the Group that are not authorized for their knowledge.

Confidential information is considered to be any information that includes information that is not public to the Group, shareholders, customers and / or suppliers. This information must be fully safeguarded with care and disclosed only to those who should know it.

The use of information for personal purposes or outside the interests of the Group may constitute or typify a crime, giving rise to legal consequences and even be considered as damage to the same.

STOCK MARKET

The Mirgor Group does not object to the purchase of shares or other marketable securities by Mirgor S.A.C.I.F.I.A. in the capital market, this being a personal decision . However, to do

so, it is required that people who choose it are guided by ethics, laws and preserve the confidential information of the Group.

For this reason, they must keep strict reserve and may not disclose relevant non-public Group information such as new customers, projects, technological improvements, purchases of equipment, organizational changes, business plan information, relevant contracts, or any other aspect that may impact on the Group's economic results or could affect the placement of the marketable securities or the course of their negotiation. Neither may you make use of such non-public information for personal benefit. Any violation of these aspects may result in legal action.

Those who invest in marketable securities of any of the Group companies or who make any transaction (purchase or sale) with these marketable securities, shall inform the [Management and Accounting Control] area within five (5) calendar days of the transactions, indicating type of transaction, date, type of security, quantity and price of the transaction, and may not carry out transactions on marketable securities from fifteen (15) days before each presentation of the Group's results (annual and quarterly) and up to fifteen (15) subsequent days following the date on which they are published. In case of doubts about the periods mentioned, you can ask to the Management Control and Accounting department.

Those who invest assume to be informed about the rules that restrict their ability to negotiate, provide sensitive information to third parties and must comply with the policies and periods of refraining from carrying out transactions and information provided in the applicable regulations and in this Code.

CONFLICT OF INTERESTS

It is considered that there is a possible situation of conflict of interests in that case in which the employee or a direct relative has a direct or indirect personal interest in a situation or decision of the Group and that may affect the objectivity of the decisions, focusing on the personal interest over the Group interest

As an example, these conflicts may be based on a commercial relationship with customers or suppliers, dishonest conduct linked to gift-giving and / or bribes, the use of information for personal purposes or privileging a personal business over the Group's business in the cases of conflict of interest.

For more information, we suggest accessing the "Conflict of Interest Policy of the Mirgor Group" published on the iweb.

- **EXTERNAL RELATIONS OF THE GROUP**

The Mirgor Group, as the responsible social agent, is committed to promoting relations based on trust with third parties, promoting a responsible ethic in the way of doing business and contributing to the community. It is committed to the formation of human capital and to the promotion of employment in the localities where it is developed.

- **RESPECT FOR LAWS**

The Mirgor Group respects the law in all areas and locations where it operates. Given the diversity and complexity of the organization's activities, and without excluding a general vision, special attention will be paid to regulations relating to competition, work, employment, security, anti-corruption and anti-corruption. environmental Protection.

- **ENVIRONMENT**

The commitment of all personnel regarding their responsibility in reducing the negative impacts of their activity on the environment is key to the Group's sustainable development. The protection of the environment is a fundamental principle and applicable to any type of activity and must be promoted by each of the collaborators.

- **LOYALTY AND COMMITMENT IN BUSINESS RELATIONSHIPS**

The customer confidence in the Group's activities and products constitutes one of the main objectives. This confidence is acquired and maintained thanks to strict respect for the rights of the customer, the preservation of their interests and the ongoing concern of the Mirgor Group to assume commitments that can be fulfilled and respected in a due form and time.

Likewise, the Group and its directors are committed to the search for a balanced and honest dialogue with their investors. In this regard, it provides shareholders with quality, sincere and reliable information.

On their behalf, suppliers must also be treated in a framework of equity and their hiring will be carried out according to their performance, evaluated on the basis of objective criteria and within the framework of a procedure.

• **CORRUPT ACTIVITY**

Both the Mirgor Group and any member of its staff may not demand or accept, either directly or indirectly, any type of economic return or any fraction of a payment resulting from the execution of contracts with other companies or its subsidiary, directly or indirectly, or pay, bribe or offer any type of benefit, of any kind, to public officials, which could result in a benefit for the Mirgor Group.

Likewise, it is forbidden to resort to all kinds of practices such as subcontracting, to make payments to officials, employees, family members or partners of their suppliers.

For more information, we suggest accessing the "Mirgor Group Integrity Policy" and associated documents published in the iweb.

NON-COMPLIANCE OF THE CODE – REPORTING METHODS

Compliance with this Code of Ethics and Conduct is the exclusive and personal responsibility of each of the pertinent individuals. For the purposes of adherence to this Code, they must read it carefully, sign and submit a statement of acceptance, notwithstanding that once the application of this document is disseminated in the iweb, the transgression will not be admissible, alleging ignorance or obedience to instructions received from a superior authority.

The Group is expected, in the framework of the guidelines of the Code and its associated documents, to encourage employees to adopt a proactive attitude to possible deviations from the principles mentioned in said documents and to use the communication channels for complaints established by the Group, to communicate behaviors that attempt against the values of the Group.

The Mirgor Group is committed to maintaining the confidentiality of the complaints, safeguarding the identity of the persons who report deviations to this Code, and carrying out the investigation of the facts reported.

The violation of this Code can generate disciplinary sanctions and even imply the termination of the employment or contractual relationship, as the case may be, without prejudice to the civil and / or criminal liabilities that may correspond.

The Mirgor Group has the right to modify this Code at any time and, where appropriate, will inform such modifications. Any amendment or waiver will be publicly reported if provided by law or regulation.

