



CODE OF ETHICS AND COMPLIANCE



CONTENTS

I.	MESSAGE FROM THE BOARD OF DIRECTORS.....	3
II.	BACKGROUND	4
III.	ISQ GROUP VALUES AND ETHICAL PRINCIPLES.....	5
IV.	THE VALUES AND ETHICAL PRINCIPLES IN OUR RELATIONSHIPS WITH STAKEHOLDERS.....	6
V.	ETHICS AND COMPLIANCE COMMITTEE	8
VI.	GENERAL RULES OF CONDUCT EXPECTED BEHAVIOURS	11
1.	CONFIDENTIALITY AND SECRECY.....	11
2.	EQUALITY AND NON DISCRIMINATION.....	13
3.	CONFLICT OF INTEREST.....	14
4.	CORRUPTION AND BRIBERY	16
5.	DONATIONS AND SPONSORSHIPS	18
6.	UNDER PRESSURE.....	18
7.	COMPETITION	19
8.	LEADERSHIP AND RESPONSIBILITY	20
9.	ISQ IMAGE AND RESOURCES	21
10.	SOCIAL RESPONSIBILITY	22
11.	ENVIRONMENT AND HEALTH & SAFETY AT WORK.....	23



I. MESSAGE FROM THE BOARD OF DIRECTORS

For ISQ, a large organisation widely established in Portugal and with a significant international presence, it is essential to describe and share within the Group the Values that guide us and that answer the question "Who are we, and what guides our activities?" The ISQ Group's reputation is crucial to the growth of the business in Portugal and abroad.

ISQ Group's Code of Ethics and Compliance is based on five values that have been chosen jointly. They shape and substantiate our personality as a Group, and underpin our ethical and behavioural principles among ourselves, with Customers, Service providers, and all those who we come into contact with.

These values must transcend local specifics and the nature of the activities that we carry out, and must respect cultural differences around the world, without compromising the behaviours shared by all ISQ Group companies.

These values must be much more than simply acknowledged. They must be internalised by all as a way of acting in our individual and collective daily lives.

Ethics and integrity have always been part of the culture at ISQ and by allowing these values to permeate through the businesses we work with and services we provide, this has enabled us to define and reveal the essence of who we are.



II. BACKGROUND

2.1. WHAT IS IT?

Code of Ethics and Compliance is an action plan for the ISQ Group that sets out ethical, social and environmental guidelines. These must be followed by all Employees, Service providers and Suppliers in the performance of their duties.

It is a tool that contains the ethical values and principles of the ISQ Group, which the group and its Employees are committed to and must take on as intrinsically their own.

2.2. WHO IS IT FOR?

This Code is for use by all Employees and Company Bodies within the ISQ Group regardless of the nature of their link to the group or their hierarchical position. It also applies to trade partners, namely Service providers, Suppliers and Customers, and other relevant interested parties.

2.3. FUNDAMENTAL OBJECTIVES

Code's objectives are as follows:

- To develop, underpin and strengthen the culture at ISQ as a Group;
- To encourage Employees to integrate and commit to defined ethical values and principles;
- To help strengthen the internal and external image of responsibility, integrity and excellence.



III. ISQ GROUP VALUES AND ETHICAL PRINCIPLES

- **COMPETENCE AND DILIGENCE**

Knowledge and technical excellence are the basic pillars of the Group's performance and success, and are one of the main sources of personal and professional fulfilment for its Employees.

We promote the achievement of excellence through learning and knowledge, investing in the expertise and professional development of our Employees.

We conduct our activities with diligence, responsibility and professionalism, seeking to achieve performance excellence and complying with high quality standards in all circumstances.

- **INTEGRITY AND INDEPENDENCE**

In all circumstances, we operate responsibly and with honesty and integrity in regard to Employees, Customers, Suppliers, Governments, Local Communities and Society in general, safeguarding the Group's positive image, credibility, and prestige.

We value and promote performance strongly based on even-handedness, impartiality, objectivity and professionalism, based on the implementation of best practices.

- **INNOVATION**

Our competitive advantage is based on the constant capacity and determination to innovate, based on stimulating the creation of new ideas, a culture of entrepreneurship, seeking to challenge conventional knowledge and develop new solutions to meet the needs of our Customers.



IV. THE VALUES AND ETHICAL PRINCIPLES IN OUR RELATIONSHIPS WITH STAKEHOLDERS

ISQ Group Ethical Values and Principles — Competence and Diligence; Integrity and Independence; Innovation — shall guide the behaviour of Employees and Service providers in their relationship with stakeholders in the following situations:

CUSTOMERS

Ensure good relationships with Customers, provide services of excellence and technical precision, and always look for the best solutions. The services provided are carried out considering the satisfaction of Customers' needs, complying with the agreed conditions and commitments, whilst not accepting any situation and/or pressure that might give rise to an undue advantage for the Customer.

SUPPLIERS

Select Suppliers based on impartial, fair and transparent criteria, without granting privileges or succumbing to favouritism, and taking into account any previous assessments that may exist. Selection must also be based on the ethical behaviour of potential Suppliers, as perceived by ISQ.

EMPLOYEES

Respect the dignity, diversity and rights of each Employee regardless of background, ethnic group, gender, political opinion, religious views, trade union membership, nationality, sexual orientation, social background, age or disability/disease. Improper behaviours are unacceptable, namely, moral coercion, harassment, racial discrimination, abuse of power, and other disrespectful behaviours; ISQ has a zero-tolerance policy towards these behaviours in the workplace.

Provide Employees with opportunities for personal and professional development and help them achieve a work/life balance.



Ensure that family and personal relationships in the workplace do not undermine the professional working environment.

PUBLIC AUTHORITIES

To enforce compliance with national and international laws, regulations and rules applicable to the activities carried out and ISQ's different business sectors, namely, with regard to integrity, corruption and bribery, and health and safety at work.

COMMUNITY

Accept social responsibility to Local Communities, regions and countries where the Group is active, prioritising the well-being and development of those communities and respecting traditions and cultures.

Act in accordance with sustainable economic, social and environmental development.

COMPETITION

Carry out activities underpinned by fair conduct and competition, respecting the rules of the market and avoiding practices that might prevent, mislead or restrict the activity of the competition.

At ISQ, it is prohibited to incite, induce or encourage any person (whether an Employee, Partner, Intermediary, Customer or Competitor) to breach their contractual obligations to third parties, including the duty of confidentiality.

Not make depreciative or false claims about the competition, their operations, services or offer.

Respect Competitors and establish a healthy, cordial relationship with them.

ISQ does not obtain confidential information about Competitors by resorting to any unlawful or unethical means whatsoever, namely, corruption, industrial espionage and/or theft.

At ISQ, practices that seek to obtain an unfair competitive advantage are expressly prohibited.



V. ETHICS AND COMPLIANCE COMMITTEE

Ethics and Compliance Committee comprises 4 individuals appointed by the Board of Directors:

- 1 member from the Legal Department;
- 1 member from the Human Resources (HR) Division;
- 1 member from the Strategy, Quality and Compliance (EQC) Division;
- Chief Executive Officer (CEO).

The appointment of the Committee members is attached in addendum and will be updated whenever necessary.

Ethics and Compliance Committee has the following remits:

1. To promote awareness of and enforce the Code of Ethics and Compliance so as to ensure that the Group's values and ethical principles are adhered to;
2. To clarify and decide upon queries surrounding the interpretation of the Code and any ethical dilemmas;
3. To analyse and evaluate any breaches of the Code, advising the Board of Directors in the most serious cases regarding applicable disciplinary and legal sanctions (regardless of the position of the Employee in question);
4. To evaluate the need to carry out detailed investigations into breaches of the Code;
6. To review the Code periodically;
7. To prepare an annual report on compliance with the Code, detailing any irregularities, their closure and the sanctions applied.



Application and Monitoring

All ISQ Group Employees must comply with the guidelines and observe the spirit of this Code of Ethics and Compliance. Non-compliance with the Code is subject to a sanction proportionate to the seriousness of the breach and the damages caused to the Group.

Anyone wishing to clarify queries and report circumstances or events that could compromise the values and principles that underpin this Code should contact the Ethics and Compliance Committee (see Addendum).

If the normal communication channels are unsuitable for the circumstances or situation, and/or secrecy is to be maintained, the Ethics and Compliance Committee should be contacted.

Confidentiality and Anonymity of the Ethics and Compliance Committee

Any matters reported to the Committee are guaranteed to be handled confidentially and the identities of the persons involved will be safeguarded.

The person reporting the facts should identify themselves if a more thorough analysis is to be carried out; however, reports may be made anonymously. Even when the person reporting the facts identifies themselves, their anonymity is guaranteed throughout the process arising from the report and any related matters.

Duty of Non-Retaliation

Every Employee must enforce compliance with ISQ's Code of Ethics and Compliance and inform the Ethics Committee if he or she becomes aware of a breach of the rules of ethics and conduct.

No Employee shall be subject to adverse consequences as a result of reporting behaviour that is incompatible with the Code of Ethics and Compliance.

The ISQ Group provides this Code to all Employees, Service providers, Suppliers and Customers. The Code is also available on the intranet and on ISQ's corporate website.



At the time of their admission to the Group, Employees must sign a Statement of Commitment to Compliance with the Code of Ethics and Compliance and the Ethical Commitment. Signing the aforementioned statement is an expression of free consent and agreement to complying with ISQ Group Ethical Values and Principles.

Service providers also sign a Statement of Commitment wherein they undertake to comply with the ISQ Group's Code of Ethics and Compliance and the Ethical Commitment when carrying out their professional duties at ISQ and/or for ISQ.

Information on the Code of Ethics and Compliance is made available to Suppliers at the same time as the General Conditions of Purchase.



VI. GENERAL RULES OF CONDUCT | EXPECTED BEHAVIOURS

1. CONFIDENTIALITY AND SECRECY

In the course of their duties, ISQ Employees have access to confidential information about Customers, Suppliers, Employees and the Group's activity.

As Integrity, Independence and Impartiality are fundamental principles in the Group's relationships with interested parties—Customers, Suppliers and Employees— they must act fairly, honestly, and with integrity in all circumstances, safeguarding the confidentiality of data and information. On no account may these data be disclosed outside the working environment.

Confidentiality of information

Employees must not use or disclose confidential information obtained during the course of their work or as a result of that work to persons outside ISQ nor to other ISQ Employees who do not require that information to perform their duties.

Employees are therefore under an obligation to protect the confidentiality of information they have access to, namely: work organisation, methods, and processes; brands; products; research and development; details about ISQ's organisation and facilities; commercial transactions; Customer and Supplier names; technical or financial details that might give evidence of organisation, work or trade methods; any information that could bring the ISQ name into disrepute.

All records and reports produced internally or sent outside the company must be accurate and truthful. In accordance with the relevant accounting principles, data records and other reports must always be complete, accurate and up-to-date.

The duty of confidentiality remains even after termination of a contracted relationship.



Integrity of Financial Records

All information shown in financial plans and records must be truthful and fair, current and accurate.

All transactions must be correctly and accurately recorded, and accounts log entries must be supported by adequate documentation following the principles of good faith.

All records must be kept in accordance with applicable law and ISQ's internal policies and procedures.

Privacy and Security of personal data

ISQ governs its conduct by compliance with personal data protection laws, namely EU Regulation no. 679/2016 of 27 April (GDPR), thereby safeguarding its Employees', Service providers', Suppliers', Customers' and commercial partners' right to personal data protection.

ISQ makes sure it only collects and processes personal data that is strictly necessary for clearly stated, lawful purposes, in accordance with current legislation and personal data processing and information security policies in existence at any given time at ISQ. These data are used with due care whilst observing the subject's right to the information and to correction, objection, blocking and deletion.

The company respects legal rules and guidance from personal data protection authorities, namely with regard to the existence and amendment of files, right of access and correction of Employee (including ex-Employee), family, job applicant, Customer and Supplier personal data.

ISQ Employees and partners must process data in a way that respects legislation and other existing rules, and implement every measure to prevent unlawful processing of personal data, loss, theft, accidental or fraudulent exclusion, amendment or destruction, damage, un-authorised disclosure, and use or access to personal data supplied.

Practices that violate the legislation and rules governing personal data protection will not be tolerated.



2. EQUALITY AND NON-DISCRIMINATION

The ISQ Group's interactions with interested parties are underpinned by integrity and respect for the dignity, diversity and rights of each individual. Such interactions are based on equal opportunities, regardless of background, ethnicity, gender, political and religious views, trade union membership, nationality, sexual orientation, social background, age or disability/disease. Any type of discrimination is unacceptable.

All Employees are guaranteed equal opportunities and treatment within the workplace.

On principle, Employees are selected, hired and supported throughout their personal and professional development on the basis of their capabilities and qualifications. The professional advancement of any given Employee is dependent only on his or her performance, merit and commitment to ISQ's organisational values.

Employee Selection

Employees are selected through a duly organised Recruitment and Selection process with suitable procedures, techniques and instruments. The process aims to ensure equal opportunity for all candidates.

The selected candidate must be the one that best fits the profile (skills, qualifications and experience) required for the role, i.e. the skills and qualifications necessary to carry out that role.

As Recruitment and Selection is within the remit of Human Resources, this process is centred around the HR Division with the contribution and involvement of those in charge of recruitment within the relevant department.

All ISQ Employees are evaluated solely on the basis of their professional qualifications and skills, behaviours and performance within their role.

Family members of existing Employees are not admitted to ISQ except with permission from senior management. This refers to direct relatives (spouse, parents and children).



Supplier Selection

The selection of Suppliers or Service providers must be carried out through the Management Systems Procurement Process and in accordance with the ISQ Group's ethical values. Selection must be based on impartial, fair and transparent criteria.

To ensure objectivity in the Supplier selection process, it is necessary to:

1. Specify in advance the requirements for the product/service suitable to the need;
2. Select the Supplier/Service provider in accordance with market conditions. Apart from economic and financial indicators and quality of the product or service, the ethical behaviour of Suppliers as perceived by ISQ must also be taken into account.

ISQ Employees who are responsible for purchasing goods and services from Suppliers, or for selecting contractors, must do so with the sole objective of achieving the greatest added value for ISQ through those services, considering the quality and reputation of the Supplier. ISQ does not enter into agreements with Suppliers based on personal preference. Soliciting any type of personal benefit from Suppliers (or potential Suppliers) is strictly prohibited.

3. CONFLICT OF INTEREST

ISQ acts with fairness, honesty and integrity under all circumstances with Employees in the various departments at ISQ, with subsidiary companies, with Customers, Suppliers, Governments, Local Communities, and Society at large.

ISQ Employees may at times find themselves in a situation of pressure or conflict of interest. However, even under such circumstances, it is imperative that they maintain diligence and impartiality, following the procedures as stated in the ISQ Group's Code of Ethics and Compliance.

ISQ Employees shall not enter into any kind of business dealings with relatives or other persons or organisations with whom they or their family are affiliated. This refers to direct relatives (spouse, parents and children).



Should an Employee have any doubts as to the existence of a conflict of interest, he or she should consult with the Ethics and Compliance Committee.




Even-handedness and Impartiality

Even-handedness and impartiality must be evident in dealings with all Customers by:

1. Not omitting any kind of information that should be stated on certificates or in reports;
2. Preparing reports diligently and in accordance with defined procedures, clearly presenting any anomalies detected.

Professional Exclusivity

ISQ Employees must strive to avoid conflict of interest or loyalty to others in the performance of their duties. These conflicts may arise if an Employee works or holds a financial share in another company or entity. In light of this, all Employees must abide by the following rules:

1. Holding a financial share or managing a company that is fully or partly a competitor of ISQ or any Group company is prohibited;
2. Any time an Employee wishes to undertake other paid work in addition to their work at ISQ, they must give notice of such intention. Employees may not hold other positions that are understood to be exclusive without prior permission from ISQ. Board member in charge will be the arbiter of any incompatibility in work positions. Such other employment may not be authorised if:
 -  the Employee's performance at work might be negatively affected, or
 -  if there is possible conflict with duties to ISQ, or
 -  if a conflict of interest arises.

One-off activities related to such things as published works, talks and suchlike are considered exceptions.



Contracting of services for personal use

If an Employee holds any kind of responsibility in selecting, contracting and following up a Supplier contract, he or she may not accept offers of discounts for services for personal use on any account whatsoever. If the Employee is not involved in contracting the Supplier in any way, he or she may accept the offer / special discount.

Employees may accept only symbolic gifts or leisure gifts up to the value of €150 and must inform their line manager whether they choose to accept the gift or not.

4. CORRUPTION AND BRIBERY

ISQ prohibits any corrupt or damaging conduct by its Employees. Thus, ISQ commercial contacts may not be used for personal gain, i.e., Employees may not grant or accept undue personal benefit (in cash, goods, or services) in a way that might influence a decision.

In each country in which it operates, ISQ arranges for periodic evaluations to evaluate the risk of bribery and corruption so it can act accordingly.

If ever you are in doubt or suspect that a situation is unlawful, you must take advice from the legal department.

Any ISQ Employee who is approached with a request for a bribe must immediately report that fact to their line manager and to the Ethics and Compliance Committee.

Gifts from Suppliers or Customers

Independence and Impartiality as ISQ values, do not allow gifts and gratuities. Inappropriate gifts or offers of leisure activities may compromise and damage our corporate image and business dealings with current and potential Customers and Suppliers.

ISQ Group Employees may not accept:



1. Cash, gratuities, loans, or equivalent gifts from Customers or Suppliers;
2. Personal offers, favours, entertainment, or accommodation when these associated with the services provided by ISQ;
3. Employees involved in purchasing decisions or selecting Suppliers may not accept personal offers from Suppliers or potential Suppliers. Common gifts, such as participation in trade fairs or other types of events sponsored by Suppliers are acceptable provided they have been authorised in advance by the Board of Directors and must give rise to a report whenever possible.

If any offer of gratification is proposed that is improper or inappropriate, the Employee must clearly state that, in accordance with the Code of Ethics and Compliance, he or she is not authorised to receive gifts in cash.

Employees may accept only symbolic gifts or leisure gifts up to the value of €150. Employees must always inform their line manager, whether they accept the gift or not.

Gifts may not be accepted if they could be construed as influencing any work or business decision by the Employee.

Any form of entertainment that might damage or negatively affect ISQ's corporate image is not permitted.

Offers to Customers

Diligence and competence are the basis on which the ISQ Group carries out its activity. However, in an increasingly competitive market it is important to implement marketing campaigns that will increase the ISQ Group's visibility to Customers.

Offers made to Customers may not unduly influence or create the appearance of undue influence over any decision. Thus, they must be symbolic and corporate.

An offer of gifts not specified by the Communication and Image Department must be justified and validated by the Board member in charge. Any type of offer, whether corporate or not, may not exceed €150.



In situations that have been duly justified and validated by management, the offer of a meal as part of ISQ services presentation meetings is considered part of the Group's commercial activities, provided the preset amounts are not exceeded.

5. DONATIONS AND SPONSORSHIPS

ISQ is cognisant of its social responsibility. Therefore, it occasionally makes donations or other types of social or political contributions to institutions, in cash and/or in kind.

ISQ receives many requests for donations. Within that context, certain rules must be observed concerning making such donations:

1. Requests for donations from individuals must always be declined;
2. Payments made into bank accounts belonging to individuals are not permitted;
3. Donations must never be granted to organisations that might damage ISQ's image and reputation;
4. Donations must be transparent, i.e. the beneficiary and purpose of the donation must be clearly stated. The reason and objective of the donation must always be clear;
5. All donations or social or political contributions must be financially accounted for;
6. Donations must preferably represent a tax benefit.

Any donation, sponsorship, or social or political contribution shall not be leveraged by ISQ as a form of pressure or pretext for bribery of any kind.

6. UNDER PRESSURE

Requests to alter results

Customers lie at the heart of the ISQ Group's activity. The Group seeks to meet Customers' needs and resolve their problems. However, Customer focus must not be allowed to jeopardise compliance with legal requirements or compromise diligence and professionalism in accordance with this Code of Ethics and Compliance.



Alterations to the results of a service due to pressure from a colleague, manager, or other person and in favour of a specific Customer are unacceptable.

Moral and/or sexual harassment

The actions of ISQ Group Employees must be based on professionalism and respect for the sensitivity and cultural diversity of colleagues, Suppliers, and Customers. Therefore, Employees must abstain from any type of moral or sexual harassment, i.e. any type of improper pressure or behaviour that could be considered offensive by others. Thus, any form of harassment or abuse is expressly prohibited.

If an Employee feels that they have been a victim of harassment or improper pressure, or becomes directly aware that someone has experienced such a situation, he or she must report the case to the Ethics and Compliance Committee. Note that the Employee reporting wrong behaviour cannot be disadvantaged in any way or experience any kind of retaliation for having made such a report.

Physical integrity

ISQ Group guarantees compliance with health and safety at work rules. Employees must strictly comply with the law, with regulations and with internal company rules on this matter.

ISQ values the health and well-being of its Employees. Therefore, the company will not tolerate its Employees being exposed to risks that jeopardise their physical integrity.

Every Employee must carry out his or her work making sure that his or her decisions are not made under undue pressure and that the conditions necessary to safeguard his or her physical integrity have been met.

7. COMPETITION



For ISQ, fair competition and respect for consumer rights and market rules are fundamental for the development of a sustainable market.

Presentations, statements and publications by ISQ must reflect, precisely and unequivocally, the network, affiliations, resources/capacity, financing, experience and services provided.

Thus, all Employees must foster fair competition and comply with applicable local and international competition laws. Any queries on this matter must be brought to the attention of the Legal Department.

8. LEADERSHIP AND RESPONSIBILITY

All ISQ managers are responsible for the Employees that make up their teams.

Managers must be exemplary in terms of their personal conduct, performance at work, and social skills. They must establish clear, ambitious and realistic objectives and lead their teams on the basis of trust, giving Employees suitable autonomy and freedom. Managers must always be available to discuss matters of a professional or personal nature with their Employees.

Each manager has corporate and supervisory duties and is responsible for ensuring that there are no violations of the law within their sphere of responsibility that might have been avoided had there been adequate supervision. It should be noted that even when activities are delegated to (an)other team member(s) the manager retains ultimate responsibility for such activities.

All managers must abide by the following rules:

1. They must select their Employees carefully, ensuring the latter have the right personal and professional skills. The extent to which this aspect is critical is proportional to the importance of the role in question.
2. They must distribute their activities precisely, fully and definitively, considering compliance with the law.
3. They must ensure that compliance with legislation is continuously monitored and inform their teams that any violation of the law is unacceptable to ISQ and will result in disciplinary action.



9. ISQ IMAGE AND RESOURCES

As representatives of ISQ, Group Employees must always act with integrity and correctness, thus safeguarding the Organisation's good image and credibility.

When Employees are identified as working for ISQ and make public statements, their opinions become linked to them as individuals and as Employees. Employees may be held accountable for the content of their opinions and behaviours when made public, whenever they have been identified or associated with ISQ.

Each and every Employee plays an important role in promoting ISQ's image through their personal image, actions and conduct. All Employees must be cognisant of and defend ISQ's image before Society at large.

Use of the Internet

Statements on behalf of the Group must always be authorised in advance by the Communication and Image Department.

Information may only be shared without prior authorisation if it has already been made available through official social networks and/or official ISQ sites.

Use of ISQ vehicles

Every citizen has a duty to follow the highway code and refrain from risking their safety and that of others. When an identified work vehicle is being used, this adds to the duty to safeguard ISQ's image. Vehicles may be used in accordance with the Procedures for the Use of Work Vehicles.



Use of assets and resources

The ISQ Group provides all Employees with the logistical conditions and materials necessary to carry out their work. However, ISQ resources may at times be used by Employees for personal use, in certain exceptional circumstances that have been justified and authorised.

Computers, mobile phones, networks and electronic communications must be used for work purposes only and in accordance with ISQ policy, namely the Procedure for Use of Mobile Phones.

All Employees must use ISQ property and assets only for work purposes unless personal use is permitted by internal rules or regulations.

All Employees must handle ISQ property carefully, making proper and efficient use of such property and protecting it against loss. The same applies to Customer and Supplier property that is used for ISQ activities.

ISQ representation

ISQ Group provides its Employees with clothing suitable for specific tasks. Although the clothing is intended for work activities, an Employee may remain in work clothes outside of his or her working hours (such as for breaks or travelling to and from work).

However, as a person is identified as an ISQ Employee through their clothing or other form of identification or association with the organisation, his or her behaviour becomes linked not only to him or her as a person but also to the Group. While representing ISQ, an Employee has a duty to safeguard the organisation's reputation.

10. SOCIAL RESPONSIBILITY

ISQ fulfils its social responsibility in association with interested parties, acting to foster sustainable economic, social and environmental development.



We seek to be an active agent in the development and well-being of Employees and the Local Communities in which we work, ensuring respect for human rights, for work, and for freedom of association.

ISQ shall not recruit or resort to Suppliers and/or contractors who make use of any kind of forced labour, including prison work, slave labour, or any kind of non-voluntary work, nor will it allow such types of work as part of its activity.

ISQ shall not recruit or resort to Suppliers and/or contractors who make use of child labour, nor will it allow this type of work as part of its activity.

On the other hand, the company sponsors and fosters social initiatives with a view to supporting social organisations and reinforcing active, responsible citizenship.

ISQ undertakes to comply with current national salary legislation and other salary requirements, as well as working time laws.

11. ENVIRONMENT AND HEALTH & SAFETY AT WORK

ISQ seeks to reduce the environmental impact of its activities by encouraging the efficient use of natural resources and minimising carbon emissions.

All Employees must have access to safe working environments, conditions and equipment, and suitable measures must be taken to prevent occupational injury and disease.

ISQ is committed to managing its activities independently and impartially and to adopting a strategic management model that ensures competitiveness and the continuity of its activities based on a balance between economic, environmental and social aspects within the organisation and the community in accordance with its Management Policy:

1. ISQ Group and its Employees undertake to comply with the legal, regulatory and other provisions applicable within the scope of Environment and Health & Safety.



2. ISQ provides training, specialisation and awareness-raising activities for Employees to increase their competence, consistent with diligence, ethics and professionalism, valuing practices that prevent environmental and social impacts, workplace accidents and occupational diseases;
3. All Employees must report and record any workplace accident or environmental incident, investigate it and take corrective steps in accordance with the provisions made in internal regulations and applicable law. No Employee shall be penalised for taking such action.