



CODE OF CONDUCT



InCom
GROUP

INTRODUCTION

The Code of Conduct of InCom

The Code of Conduct of InCom is a set of values that should guide the ethical behavior expected from the part of the employees, partners and managers of the Group in business presented with or on behalf of InCom.

The Code of Conduct establishes standards in several areas in order to maintain reputation of InCom with a high level of integrity and trust.

Necessity of the Code of Conduct

The strong growth of the Group in recent years and its international expansion have determined that the Group integrates various nationalities, ages and different cultural environments. This is the reason for creation of present agreement that regulates ethical standards and relations in the collectives in the Group when it is considered necessary.

InCom, global presence, local regulations

InCom is a multinational group with a presence in different countries. As far as the Code of Conduct is applicable and enforceable in any country in which operates InCom, its employees are also subject to the legislation and to the local norms of the countries where they operate, as well as to those that are applied to them by their countries of their origin. InCom is governed by the laws of the countries where it operates, so that if any of the established rules is stricter than those marked in the Code of Conduct, it is required that the local laws are prevailed and enacted.

This Code of Conduct establishes the minimum ethical standards. Any company of the Group may establish its own stricter rules, always and when they do not conflict with already established rules in the Code of Conduct of the Group.

In case of uncertainty, employees of InCom should consult with a legal consultant on the conduct to adopt.

Scope of application

All InCom's employees, as well as their Administrators and Partners must follow the guidelines and requirements of the Code of Conduct. InCom will also support this group in the implementation of the Code of Conduct by providing the necessary information.

The Code of Conduct will also apply to anyone acting on behalf of InCom. It will be the responsibility of whoever orders third parties to warn them that they will have to abide by this Code of Conduct.

Responsibility of the Directors

The Directors of InCom must present themselves as role models for the staff in relation to accomplishment and promulgation of the standards established in this Code of Conduct. The Directors shall inform, encourage in accomplishment and follow up their teams in relation to the Code of Conduct. They must also support those workers who have questions or uncertainty regarding to their professional activities under the Code of Conduct.

Personal responsibility

This Code of Conduct establishes the standards and serves as a tool to help employees to learn the policies of Incom. The situations that are not settled by the Code of Conduct does not exempt them from the personal responsibility and appropriate behavior.

If employees have questions about an appropriate way to proceed, they should seek for advice and support from the Directors.

Penalty regime

InCom wants to promote that each employee shall report about the breach of any other member of the Group as he or she is a subject under this Code of Conduct. It is necessary to contact with the personnel who has sufficient authority to resolve these issues. Incom is interested in reporting by the employees about all of the breaches of other workers regarding to the Code of Conduct, without fear of being punished or penalized.

The breach of the Code of Conduct will result a disciplinary action that could even cause dismissal. Including if the presented breach exceeds what is permitted by law, the corresponding actions will be proceeded.

Strong values, open mind

InCom is aware that ethical values which are composed in this Code of Conduct, despite being something firm in its content, can undergo revisions in the future to new scenarios. The international nature of the Group and the possibilities of opening of new businesses may arise in other ethical issues that either have not been presently contemplated or currently require some clarifications.

The Direction of Incom shall keep the Code of Conduct updated all the time and it may be reviewed if it is deemed appropriate, so that it would be disclosed and properly distributed through all the company.

EMPLOYEES

InCom considers its employees to be the key to its success and therefore its greatest asset. The Group promotes the establishment of working microclimate characterized by trust, teamwork and mutual respect as fundamental

InCom seeks for the best professionals in each area and its activity is based on continuous training and retaining of its talent.

Security

Incom promotes the adoption of policies of health safety at work and adopts the preventive measures established in the legislation of each country, providing a respectful work environment with health safety and dignity of the workers.

Also, Incom promotes the application of its rules and policies on health and safety at work while collaborating with companies and suppliers with which it operates.

To do this, InCom is committed to:

- Continuous health safety improvement
- Train workers on prevention of risks associated with their work areas

All employees of InCom must:

- Participate in mandatory trainings about health safety and risk prevention
- Learn and fulfill the rules of health protection and safety at work
- Ensure their own safety, safety of other employees, customers, suppliers, partners and, in general, of all persons who may be affected during the development of their activities

Respect

Incom rejects any form of physical, psychological, moral harassment or authority abuse any other conduct that could generate an intimidating or offensive environment to the rights of workers

Employees of Incom should be treated with respect, facilitating a pleasant work environment, healthy and safe.

All employees have an obligation to deal fairly and respectfully to their colleagues, their superiors, customers, suppliers and their subordinates. Similarly, relations between employees of Incom and collaborating entities will be based on professional respect and mutual collaboration.

Incom will consider integral development of the person to be important, so it will provide the necessary balance between professional and personal life.

Basic rights of workers

InCom will ensure that:

- Forced labor is not performed in any of its activities
- Child labor is not used in any of its activities
- The Group maintains a framework of fair and adequate compensation for working hours, respecting sick leave and paid leave (paternity / maternity leave, etc.)
- The rights of freedom of association and collective bargaining in the workplace are respected.

Diversity and equality of opportunities

Incom is looking for professional and personal development of all employees within a framework of tolerance, ensuring equal opportunities through their action policies.

Thereby, InCom does not tolerate:

- Discrimination, verbal or physical abuse or offensive behavior from colleagues or clients or any other agents related to the firm.
- Sexual harassment or any other kind of harassment, both direct and indirect, physical or psychological, verbal or non-verbal.
- Discrimination in the professional field on age, race, sex, religion, political opinion, national origin, sexual orientation, social origin or disability.

Incom also undertakes:

- Initiate conduct selection processes and promotion of employees grounded in high competence and performance of their functions, as well as using the criteria of merit and ability defined in the requirements of the job.
- Encourage the promotion and internal mobility as a way to retain talent in the organization, searching for stability for employees, their development and motivation.

At the same time, employees of Incom must:

- Participate actively in the training plans that Incom makes available each year, participating in their own development and committing to maintain necessary actual knowledge and skills in order to facilitate their professional advancement and add value to customers and society in general.
- People, who occupy the positions of management or middle management, must act as facilitators for professional development of its employees.

Respect for privacy

InCom is committed to respecting the individuality of its employees, including their privacy. In this way, InCom:

- Acquires or retains only the personal data of their employees that are relevant for the development of their work in InCom, or are required by the law of the country in question, and
- It will be ensured that access to personal data will be limited to InCom personnel with appropriate authorization.

Employees should keep in mind that InCom owns all email accounts on its own mail server. InCom is authorized to access the email accounts of its employees to:

- Ensure the correct functioning of the system, and
- Also verify compliance by employees with InCom's IT security standards

CONFLICT OF INTERESTS

A conflict of interest occurs when professional obligations and interests of an employee conflict with their own interests. Even the mere appearance of conflict of interest can seriously damage the reputation of the company and even the business.

A conflict of interest can occur in many different ways, so it is the responsibility of each employee to apply the correct criteria in situations where conflicts of interest may emerge. The details below show some common cases, but do not cover all possibilities.

Family and close friends

- Hiring, supervising or influencing the management of family members or close friends can lead to a conflict of interest. However, recommending a close friend for a job, for example, by providing your CV, is approved by InCom. Although, you should never try to influence the process beyond this. To hire, supervise or influence on the management of family or close friends can lead to a conflict of interest. However, to recommend a close friend for a job, for instance, to facilitate the understanding of their CV and it is approved by InCom, but it is prohibited to try to influence the process beyond this.
- If an employee of Incom have family or close friends working in a similar business or in business connected with the competitor, this may cause a conflict of interest, since the relationship between the two may affect the relationship between the companies.

In situations where there may be some doubt, the employee must inform the company through their superior or Human Resources of the company, in order to avoid the situation when a decision may be suspected to have acted against the interests of the company.

Incom believes that the relationship with its employees must be based on loyalty born of common interests. In this sense, it respects the participation of its employees in other financial or business activities, in case that they are legal and are not create unfair competition or clash with their responsibilities as employees of Incom.

COMPANY ASSETS

Company assets are the tools used by employees to achieve the objectives of the company. They may be the result of the work of employees and can be both physical and intangible. Misuse or loss of company assets may harm the development of it.

Incom offers its employees the resources necessary for the performance of their professional activity.

All employees must use company resources responsibly and appropriately in their professional activity. They should protect and preserve themselves from any inappropriate use when it may arise damage to the interests of the company.

Physical assets

Physical assets are typically those used by workers in their daily work in InCom, such as facilities, equipment and materials.

- In general, the assets of Incom can only be used for business purposes. While mobile assets such as laptops or mobile phones, for example, can be used for personal purposes up to a limit. Excessive or out of the permitted use must be specifically authorized by the management of the company.
- All employees Incom are responsible for safeguarding the assets they use in their daily work.

Intangible assets

Intangible assets include intellectual property such as trade secrets, confidential information, know-how, ideas and business processes. This type of intangible asset must somehow be protected by law in order to prevent its use by others. These assets are not public domain and Incom's employees must take care and should not disclose this information outside the company. Disclosure of such information to third parties without the protection of the relevant background information can lead to a significant loss for InCom.

All employees must protect intellectual property Incom.

- All employees must keep the strictest secrecy about all the classified information to which they have an access while performing their professional activity and shall refrain from unduly use for their own benefit or for the benefit of the third parties.
- When an employee creates any writing that can be identified as 'work of authorship', when he makes a technological improvement or finds a new solution to a business problem, he should immediately contact to the Direction so that it can evaluate whether such work requires protection through a patent, trademark or any other legal means.
- Each employee is responsible for safeguarding the confidential information that is under its control. This includes taking steps to ensure that the documents are

produced, handled and disposed of so that the risk of falling into unauthorized hands is minimized.

- Employees must ensure that access to work areas and computers is properly controlled. Working in public places requires special attention and confidential information should never be discussed in public.

DOCUMENTATION AND REPORTS

Any business decision regarding the future of the company is based on the data, documents and reports of the very company itself. Therefore, it is crucial for the company its reports to be honest, accurate and complete. In addition to being a legal requirement, appropriate and accurate reports are critical to the company's partners.

All Incom's data must be accurate and transactions and events are to be accurately reflected. This applies to all Incom's information, and not just for financial issues. Thus, InCom ensures that:

- All transactions are properly authorized and registered in a truthful, complete and accurate way.
- The accounting follows the corresponding accounting systems according to local legislation in each country.
- All documents are stored securely to comply with legal requirements of both internal and external.

BUSINESS PARTNERS

InCom recognizes that its success depends not only on good relations with their business partners but also on its business development. Thus, InCom strives to build business relationships based on mutual trust and the pursuit of profit for all parties. Business partners are customers, suppliers and partners.

InCom is committed to:

- Participate in business with companies in an environment of respect and dialogue.
- Working with companies that respect the legal requirements.

InCom seeks to make these practices extensible to companies, with which it has direct contact, so that:

- Particular attention will be paid to cases where might exist evidence of lack of integrity of individuals or companies with whom the Group is involved, must immediately inform the company's management before these possible situations take place.

- The contents of this Code of Conduct that are applied to contractors, suppliers and external collaborators, must be included in the partnership contracts or services that are formalized in each case.

COMPETITION

Competition is an essential element of the business. Any agreement which restricts competition jeopardizes the business, and damage not only to the undertakings concerned if not society in general. Free competition and antitrust laws apply in all countries where InCom operates.

The very only way business is conceived by InCom is by doing it legally, fairly and in a competitive manner. Apart from damaging Incom business and reputation, illegal and anti-competitive agreements, have severe penalties for InCom, and in some cases responsible for their employees. InCom undertakes not to carry out anti-competition practices that prevent the mechanisms of the market economy. Thus, InCom and its employees shall:

- Do not agree or fix prices with its competitors,
- Do not share or divide the market to its competitors,
- Always treat customers in a way that ensures and respects its independence.

BRIBERY AND CORRUPTION

Bribery

Bribery is giving or receiving an undue reward to influence the behavior of a public body or other business partner with the intent to obtain an improper advantage in a business operation. Incom's employees must act in accordance with the laws that apply and, in any case, may:

- Resorting to or tolerate bribes of third parties to the Company, its employees or vice versa.
- To receive, offer or give, directly or indirectly, any payment in cash, in kind or any other benefit, to persons in the service of any entity, public or private, political party or candidate for public office, with the intention of obtain or retain business or other benefits illicitly.

Every employee of Incom to whom a bribe has been requested or offered, must immediately inform the company's management.

Corruption

Under the term corruption, any illegal practices committed by a company or by persons linked to the company seeking an enrichment, is included. Examples of corporate corruption are: theft, robbery, fraud, forgery, embezzlement, money laundering, underground economy, etc.

InCom is positioned absolutely against any practices that may be linked to enterprise corruption. And if it were performed by an employee of Incom, besides the way that justice can take, InCom would initiate disciplinary action that could reach even the dismissal.

Gifts, invitations and attention

Gifts and invitations are symbols of gratitude in business and in private relationships. The culture of gifts differs between countries; In fact, gift rejection can be considered an offense for some, while excessive gifts and invitations can be used to seek undue business advantage.

InCom is aware that, in establishing long-term business relationships, gifts and invitations may play a role. Whether delivered or received, this must be within reasonable limits. This is essential to ensure that InCom maintains its reputation of being totally independent of their business partners and can base their decisions on objective issues. Not only the value, if not the kind of gift and invitation may compromise the reputation of InCom.

Invitations and amenities including meals, receptions, participate in recreational, social or sporting events. These attentions require that the host is present, since otherwise it will be a gift.

Gifts, invitations and attention should always:

- To be legal.
- Having the sole intention of establishing business relations or offer courtesy

We can distinguish different types of gifts and invitations based on their amount and characteristics:

- Those modest enough that can be accepted by employees of the company without prior consultation (meals, assistance with the host to an event, commercial gifts: pens, calendars, etc.)
- Those that their amount is to be consulted if they can be accepted.
- Those who can never be acceptable: illegal issues; gifts of money or equivalent; any gift offered in exchange for something; invitations to events that may be offensive, discriminatory, sexual connotation or any other that compromises the reputation of Incom.

SOCIAL RESPONSIBILITY OF INCOM

Every company's action has its impact on the environment in which it operates. A company becomes responsible, both legally and in public opinion, for the effects that its business activities have on the environment and on local, national and global social communities.

Environment

Preservation and respect for the environment is one of the basic pillars of action of Incom, manifested in compliance with the best environmental practices in all its activities, through prevention and minimization of adverse environmental impacts and conservation of natural resources.

Thus, Incom has the following commitment:

- Comply with the legal requirements for environmental protection.
- Encourage initiatives to combat climate change and biodiversity conservation.
- Improve the use of resources and;
- Reduce waste and emissions in all its activities

Society

Incom understands that it should actively contribute to improving the socio-economic system of the communities in which it operates. Incom's commitment to society materializes in:

- Development of training agreements in collaboration with technical institutes in our industry, allowing hosting future professionals in traineeship in this sector.
- Promoting employment and recruitment of residents in the areas of influence.
- Promotion activities of local / provincial enterprises through business relationships with suppliers.
- Participation in forums and events that contribute to the economic dynamism of the region where it operates
- Compliance with local taxes that apply in each country.

“Act always so that your behavior could serve as a universal law principle”

Immanuel Kant