

CODE OF CONDUCT

INTRODUCTION

The purpose of this code of conduct is to establish clear principles to guide the behaviour of Decran employees in line with Environmental, Social, and Governance (ESG) values. We are committed to acting responsibly, ethically, and sustainably in all our activities. This code applies to everyone in Decran, and we expect each person to contribute to maintaining high standards of integrity and sustainability.

The Code of Conduct applies to everyone at Decran—all employees, managers, executive officers, and members of the board of directors. Everyone is expected to follow the Code. Managers have a special responsibility to establish a work environment where ethical behaviour is encouraged and rewarded. Employees should understand that every instruction that is given or goal that is set by their supervisor is done in the context of this Code.

Decran has also published a Whistleblowing System for reporting serious misconduct. Decran has zero tolerance for discrimination against employees who, in good faith, report serious misconduct through the whistleblowing system.

It is our firm belief that following the Code of Conduct is essential to the continued success of the Group, and we sincerely thank all employees for their efforts in this regard.

ANTI-CORRUPTION AND ETHICS

Our company is committed to maintaining the highest standards of ethics and integrity in all its operations. We aim to be transparent, comply with applicable laws, and avoid conflicts of interest.

Principles:

- Compliance with all applicable laws and regulations.
- Preventing corruption, bribery, and other unethical practices.
- Transparency in business activities and decision-making.
- Respecting data confidentiality and protecting personal information.
- Avoiding conflicts of interest and reporting them when they arise.

Employee Obligation:

- To act with integrity in all activities, report any inappropriate behaviour, and comply with internal policies and relevant laws.

SOCIAL RESPONSIBILITY

We are committed to promoting a safe, respectful, and inclusive work environment where diversity is valued, and employee rights are respected. Relations with the community and society as a whole should be based on respect.

Principles:

- Ensuring a work environment free from discrimination or harassment based on race, ethnicity, gender, physical disability, sexual orientation, or religion. All employees with the same qualifications, training, and skill set receive equal pay for equal work.
- Supporting the professional and personal development of employees.
- Respecting human rights (not using any kind of forced labour) and ensuring decent working conditions. Abuse (whether physical or verbal) and unlawful harassment are strictly prohibited.
- Respecting employees' right to join labour associations of their own choosing and to be part of, or included in, collective bargaining.
- Recognizing and honouring the rights of every child to be protected from economic exploitation and from performing any work that is likely to be hazardous, to interfere with the child's education, or to be harmful to the child's health or physical, spiritual, moral, or social development.
- Actively engaging with the community and supporting local social initiatives.
- Collaborating with suppliers and partners who share the same social values.

Employee Obligation:

- To contribute to creating a work environment where mutual respect and fairness prevail, and to participate in the company's social initiatives.

ENVIRONMENTAL RESPONSIBILITY

Our company aims to reduce the negative impact on the environment and support initiatives for the conservation of natural resources. All employees are responsible for contributing to an ecological and sustainable working environment.

Principles:

- Reducing energy and water consumption at the workplace.
- Promoting recycling and efficient waste management.
- Responsible use of materials and resources.
- Supporting green initiatives and environmentally friendly technologies.

Minimizing the carbon footprint and adopting eco-friendly transportation practices (e.g., using public transportation, etc.).

Employee Obligation:

To be mindful of how their activities affect the environment and to identify opportunities to reduce negative impacts.

COMPLIANCE AND MONITORING

All employees are responsible for adhering to this code and reporting any violations of ESG principles. Management will monitor compliance with this code and take necessary actions in cases of misconduct.

Reporting and Consequences of Violations:

- Any breach of this code can be reported anonymously, without fear of retaliation, through the whistleblowing system or traditional communication channels. Violations will be investigated and may result in disciplinary action, depending on the severity of the reported situation.
- Decran actively promotes a culture of reporting abuses by introducing a whistleblowing system accessible to all EMI Group's employees and stakeholders.
- This reporting system ensures the confidentiality of the identities of those reporting irregularities and of the individuals involved in the reported cases. All communications are secured through encryption, and access is limited to members of the EMI Group Ethics Committee.
- This code of conduct reflects our commitment to a sustainable and responsible future. Each of us plays a crucial role in achieving these goals, and our actions must always align with ESG values.