



AURA ISS Code of Conduit

Conflicts of Interest

AURA ISS employees are expected to act in the best interests of the company and avoid conflicts between personal and professional obligations. If actual or apparent conflicts are unavoidable, legal guidance should be sought on the best course of action, with full disclosure of any transaction or relationship that reasonably could be expected to give rise to a conflict.

- Employees are expected to exercise good judgment and the highest ethical standards in activities on behalf of AURA ISS, and activities outside the company that may have an impact on how AURA ISS is viewed by others. Employees must avoid any action that has the potential or appearance of impacting the company adversely or interfering with AURA ISS's best interest.
- Employees must also be aware of customer and supplier policies regarding gifts and entertainment and abide by such policies. Business entertainment must be legal, reasonable, infrequent, and justifiable.

Business and Governmental Regulations

All employees, including agents and representatives of AURA ISS, will comply with all applicable laws in every country in which AURA ISS does business. This policy prohibits the company; its employees, directors, and officers from making offers of, or payment to, directly or indirectly, any domestic or foreign official, political parties, or candidates, to create an improper advantage to obtain preferential governmental treatment. Advisors (i.e. agents, consultants, or intermediaries engaged to assist in developing, expanding or maintaining AURA ISS's business) will be appointed, managed and compensated as determined appropriate at the time by AURA ISS senior management.

Jordi Rovira

Managing Director
AURA Industrial Safety Systems