

	<b>DOCUMENT: CODE OF ETHICS</b>	<b>Version 01 Rev. 01 ETI Code 01</b>
Issued by: HR		DATE 19/12/2023

# CODE OF ETHICS




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## 1. PURPOSE AND FIELD OF APPLICATION

*"The Code's guidelines apply to company employees, contractors, subcontractors and suppliers."*

This Code of Ethics defines the guidelines and standards of integrity and transparency that must be complied with by all employees at all levels within PS Corp.

All the principles detailed herein shall apply to the relationships that PS Corp maintains with contractors, subcontractors, suppliers, consultants, interns and trainees, paid or unpaid, subject to and in accordance with the applicable regulations.

**Within the working relationship established by PS Corp, all employees must comply with applicable laws, external and internal regulations and the guidelines of this Code, with a personal commitment to honesty, loyalty and transparency in all work-related actions.**

**Any work-related conduct that leads employees or their family members and associates to obtain an unauthorized personal benefit that would be detrimental to the company or any of its (shareholders, customers, suppliers, other employees and the community) will be considered contrary to the principles of this Code.**

The following questions should be considered before making any job-related decisions:

- ✓ Does this decision comply with the internal rules and regulations of PS Corp?
- ✓ Does the decision comply with the letter and spirit of the Code of Ethics?
- ✓ Is this decision justified as the most appropriate course of action?
- ✓ Could this decision, if made public, compromise PS Corp 's business or be detrimental to its reputation or standing in the community?


*The Code is applied by Operations Management, General Management and the HR Department.*

The implementation of the application of this Code of Ethics will be carried out by HR, which will resolve any issues related to the application or interpretation of the Code that cannot be satisfactorily resolved by the usual level of supervision.

The Human Resources Department of PS Corp will implement the relevant rules and procedures in order to ensure full compliance with the Code.

The Management of PS Corp will take the necessary measures to ensure that all personnel, suppliers, subcontractors and consultants are aware of and understand the provisions of this Code and its application in the work environment.

Personnel requiring more information than that provided by their supervisors may contact the HR Department by e-mail at [mginestet@pscorpgroup.com](mailto:mginestet@pscorpgroup.com).


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## 2. RESPONSIBILITIES

- 2.1. The directives set forth in the Code take precedence over obedience to senior officers.
- 2.2. Agreeing to comply with the provisions of this Code is a condition of being an employee of PS Corp.
- 2.3. Compliance with this Code of Ethics shall be the sole and personal responsibility of each employee. Any employee, once informed of the application, may not claim ignorance of the Code or obedience to senior officers in case of non-compliance with this Code.
- 2.4. In case of alleged violations, employees should adopt a proactive attitude, avoiding non-intervention and acting on their own initiative in case they discover a situation of non-compliance with the Code in any type of process.
- 2.5. All employees must comply with the directives and values of this Code and cooperate with internal investigations when necessary.
- 2.6. Supervisors shall not condone or tolerate violations of this Code, and if they become aware of such violations, they shall report them immediately.
- 2.7. Disciplinary sanctions will depend, depending on the seriousness of the infraction and in accordance with the applicable legislation, on the dismissal and legal action initiated even after the departure.
- 2.8. Compliance with the rules of the Code is an essential part of the contractual obligations of all PS Corp personnel in accordance with the laws in force.
- 2.9. Any violation of the principles and contents of the Code may be considered a violation of the main obligations under the labor relations or disciplinary rules and may entail those consequences provided by law, including termination of the employment contract and compensation for damages arising from any violation.
- 2.10. All employees of PS Corp will be required to confirm in writing that they have received, read and agreed to comply with the standards contained in this Code.

## 3. DEFINITIONS AND ABBREVIATIONS

- ✓ Internal rules: Procedures issued by HR with the purpose of regulating forms of personnel organization.
- ✓ The term "close relatives" includes relatives by blood up to the fourth degree and by affinity up to the fourth degree and cohabitation relationships. Examples: "Relatives by consanguinity": Father/Mother; Grandfather/Grandfather; Brother/Sister; Uncle/Uncle. "Relatives by affinity": Father-in-law; Father-in-law/mother-in-law; Brother-in-law/brother-in-law; Son-in-law/daughter-in-law; Spouse.

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#### 4. OPERATING PROCEDURE /SYSTEM

##### 4.1 Infringement reports

*The Code regulates the development of an Ethics Line, with an option to preserve the confidentiality of the identity of the reporter and respect for the right of defense of the personnel involved.*

In accordance with applicable national laws, PS Corp provides an Ethics Line to receive inquiries, requests for guidance or reports of situations or conduct contrary to the principles of this Code of Ethics.

This communication channel will ensure mechanisms to prevent any punitive measures against employees who use the Ethics Line.

The Ethics Line will operate in accordance with the procedures established by the General Management.

Callers to the Ethics Line may make a report to [info@pscorpgroup.com](mailto:info@pscorpgroup.com) in order to safeguard the confidentiality of their identity and report.

The management of PS Corp will take the necessary measures to ensure complete confidentiality of the information received, fair treatment of personnel involved in alleged violations of the Code, and the right of defense of the employees involved.


#### 5. GUIDELINES

##### 5.1 Compliance with the law

*Employees must comply with applicable laws.*

All employees must comply in all cases with the laws in force in the different countries in which PS Corp companies operate.

All employees must take the necessary measures to ensure that no PS Corp company is or may be directly or indirectly involved in money laundering transactions.

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## 5.2 Transparent management

*The information provided must be accurate and transparent.*

Employees must take the necessary measures to ensure transparency of information and decision-making.

For these purposes, information is transparent when it is accurate and reflects reality. The decision is defined as transparent when it meets the following conditions:

- ✓ It is approved at the appropriate level.
- ✓ It is based on a reasonable analysis of the risks involved.
- ✓ It leaves records of its foundations.
- ✓ Places the best interest of the company ahead of personal interests.

## 5.3 Conflicts of interest, duty of loyalty and duty of non-competition

*Conflicts of interest must be disclosed.*

An actual or potential conflict of interest exists when the relationship between employees and a third party may affect the interests of PS Corp.


In their relationship with customers, suppliers, contractors and competitors, employees shall give priority to the interests of PS Corp and its customers through any situation that may result in an actual or potential personal benefit for themselves or any of their relatives or associates.

Employees of PS Corp must avoid situations that could give rise to a conflict between personal interests and those of the Company and must refrain from representing the Company and from intervening or influencing decision-making in any situation in which, directly or indirectly, they or a "close relative"<sup>(1)</sup>, have a personal interest. They must always act, in the fulfillment of their responsibilities, with loyalty and in defense of the Company's interests.

In case there are "close relatives"<sup>(1)</sup> in the same Company, the relationship must be notified in order to prevent any of them from being in a position where they have the opportunity to control,

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<sup>1</sup> The term "close relatives" includes relatives by blood up to the fourth degree and by affinity up to the fourth degree and cohabitation relationships. Examples: "Relatives by consanguinity": Father/Mother; Grandfather/Grandmother; Brother/Sister; Uncle/Aunt. "Relatives by affinity": Father-in-law; Mother-in-law; Brother-in-law; Sister-in-law; Son-in-law/daughter-in-law; Spouse.

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review and/or approve each other's work, or may influence a salary increase or promotion of the other.

Those collaborators who violate the provisions of this Code shall be subject to the corresponding sanctions, as the case may be, and may also be held civilly and criminally liable for damages caused as a consequence of their conduct.

Each employee has the obligation to:

- ✓ Avoid situations in which their duty of loyalty to the Company may be affected.
- ✓ Consult with General Management and/or Operations and Projects before commencing or continuing an external activity that may give rise to a conflict of interest.
- ✓ Notify Human Resources in writing of any outside activity that may be related to the performance of their duties or the interests of the Company. PS Corp will communicate the course of action to be followed in each case.
- ✓ To avoid conflict of interest situations, it is required:
  - a. Not to work, in any way, for companies that in any activity are competitors of PS Corp. These activities are prohibited because they may generate situations of doubtful loyalty with the Company.
  - b. Not to be a supplier of PS Corp, nor represent a supplier company or have management, consulting or other functions of possible intervention or influence in its decision-making processes.
  - c. Report the existence of situations in which the spouse or a "close relative"<sup>(1)</sup>, is a supplier, employee or person hired by him/her; and the functions of that person and the collaborator of PS Corp, as well as the access to confidential information that they have in their respective companies, may constitute a conflict of interest situation.
  - d. Not to market the Company's products on its own account, except with the express authorization of the General Management.
  - e. Do not engage in personal activities on the work premises or during working hours. Telephones, equipment, materials, confidential information or other Company resources may not be used for these purposes, except with prior authorization from the supervisor.
  - f. When the employee has financial interests in a company commercially related to PS Corp, there will be a conflict of interest if through his functions in our Company, he can make decisions or perform actions that protect or improve the financial or economic position of the former. This circumstance must also be denounced.
  - g. If an employee establishes affective relationships with persons with whom he/she is related as a colleague, hierarchically, or with suppliers, which may affect the personal economic interest or that of the Company, he/she must inform his/her immediate superior of such situation.

It is important to note that the situations mentioned above are practical examples to assist in the interpretation of potential conflict of interest situations. The purpose is not to

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to evidence all the situations that constitute a conflict of interest, since they were mentioned merely as an example.

Conflicts of interest of PS Corp employees must be disclosed in writing. This declaration must be signed, updated and delivered to their immediate superior, who will be responsible for taking the corresponding measures.

#### 5.4 Gifts

*Acceptance of gifts is restricted.*

Employees must refuse personal gifts or gratuities in dealings with Third Parties.

Invitations to company-related events, congresses, business conventions, presentations or technical courses must be authorized in advance by the appropriate supervisory level. Restrictions on gifts and gratuities also apply to family members of employees and associates.

#### 5.5 Use of assets

*The company's assets must be used with care and responsibility.*

Personnel shall ensure that the company's assets are used for their intended purpose and by duly authorized persons.


In accordance with national laws, all employees have a responsibility to protect the company's property and other tangible and intangible assets from unauthorized use, breach of trust, damage or loss due to negligence or criminal intent.

#### 5.6 Company Information Security.

*The information must not be disclosed and must be kept confidential.*

Only duly authorized persons may have access to the information of the companies of PS Corp whether physical, magnetic, optical or electronic information. Such information may only be used for the purposes and within the periods specified in the authorization.



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The password is equivalent to an employee's signature. It must only be known by its owner and its disclosure to third parties is not allowed.

Employees are directly responsible for taking the necessary measures to safeguard the company's information from damage or loss and to ensure its safekeeping for the period of time established in the internal rules and regulations.

### **5.7 Confidentiality of Company Information.**

*The information does not have to be legally disclosed, it must be kept confidential.*

Employees must maintain the confidentiality of all information to which they have access in the performance of their duties at PS Corp, even if this information is not classified and does not relate specifically to group companies, but refers to customers, competitors, suppliers, markets and public organizations.

A breach of the confidentiality obligation shall be considered a serious breach if it involves the disclosure of - or provides the opportunity to disclose - non-public information related to the business and activities of PS Corp.

Confidentiality is maintained in accordance with national laws until the information is made public.

The General Management has the authority and reserves the right to control the flow of information, records and any other company information in order to verify that they are being complied with and to safeguard the interests of PS Corp.


To this end, national laws and in particular respect for privacy and property rights must be honored.

### **5.8 Privilege operations**

*Insider trading and tipping are strictly prohibited.*

No employee, who has material non-public information, may purchase, sell or otherwise deal in securities of PS Corp or its affiliates or any company that trades with any of the companies or their subsidiaries.

In addition, employees may not disclose, directly or indirectly, to third parties any relevant non-public information, observed by them in the performance of their duties for PS Corp.

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and about any of the companies of the group, its subsidiaries or any other publicly traded company.

Beyond disciplinary action, and within the applicable legal framework, a violation of this policy may result in further legal action against the employee involved. Employees who invest in shares must be aware of the rules restricting their ability to trade securities or provide confidential information to third parties.

### 5.9 Use of technological resources

*Hardware and software must be used only for corporate or other permitted uses. Use of unlicensed software is strictly prohibited.*

Employees may not use equipment, systems and technological devices for purposes other than those authorized by PS Corp.


The use of software that does not comply with official company standards is not permitted, unless authorized in writing by the respective area technicians. Employees must refrain from introducing illegal copies of software onto company equipment.

Employees operating technology resources shall be informed about user restrictions and shall not violate license agreements or do anything to compromise the company's liability.

Technological resources must be used in accordance with operating regulations and procedures defined by the corresponding areas.

The use of PS Corp's Systems is intended for business purposes. However, employees may make limited use of these Systems for personal reasons, provided that such use does not interfere with their duties or disturb their colleagues or disrupt the Company's general business affairs. The Systems and Company equipment may not be used to send, intentionally receive, download or store:

- ✓ material that is sexually explicit, crude, offensive, hostile, discriminatory or profane;
- ✓ files or data that increase the risk of spreading viruses;
- ✓ copyrighted material, trade secrets or similar material without proper authorization or material that infringes the rights of third parties; or
- ✓ any material conceived for illegal or unethical purposes, or for purposes that violate the policies of PS CORP or that may generate obligations or harm the Company.

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### 5.10 Intellectual property rights

*Copyright in any know-how developed in the workplace is reserved at PS Corp.*

The property rights of all knowledge developed in the work environment belong to the companies of PS Corp, who retain their right to exploit such knowledge in the manner and at the time deemed most appropriate, in accordance with the national laws in force.

Ownership of intellectual property includes plans, systems, procedures, methodologies, courses, reports, projections, drawings or any other activity performed in-house or contracted by the company.

### 5.11 Internal Control Environment

*All employees, in their respective functions, are responsible for the definition and proper functioning of internal control.*

It is the policy of PS Corp to foster, at all levels of its organization, a culture characterized by an awareness of the existence of controls and a control-oriented mentality. To achieve a positive attitude towards controls in order to increase their effectiveness.


Internal controls are all those tools necessary to address, manage and control the company's activities, to ensure compliance with the company's rules and procedures, the protection of company assets, the efficient management of operations and to provide accurate and complete information.

The responsibility for building an effective internal control system rests at all levels of the organization, so that all employees of PS Corp in their respective functions are responsible for the definition, implementation and proper functioning of internal controls.

### 5.12 Commercial Incentives

*Commercial incentives must be consistent with applicable laws and market practices.*

The granting of commissions, discounts, credits, and bonuses must be made in accordance with current legislation and officially granted to legally recognized organizations, supported by the corresponding documentation. Even when complying with the aforementioned requirements, any commercial incentive must, in addition, be in line with usual market practice, at authorized values and through duly approved and registered procedures in accordance with internal rules.

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### 5.13 Work environment

***Discrimination in labor relations is prohibited.***

All persons have the right to apply for a position in PS Corp companies and to be considered for a new position, in accordance with the entry requirements and merit criteria, without arbitrary discrimination.

All employees at all levels must cooperate to maintain an environment of respect regardless of personal differences.

PS Corp considers unacceptable any type of harassment or annoying behavior that has to do with race, sex or other personal characteristics, whose purpose and effect is to violate the dignity of the person who is the object of such harassment or behavior, both inside and outside the workplace.

### 5.14 Relations with the Company

*Political commitments in favor of PS Corp or its related parties are limited by government regulations.*

Employees are not authorized, on behalf of PS Corp or its related companies, to publicly support any political party, or to participate in electoral campaigns, or to participate in religious, ethnic, political or inter-state conflicts.

All employees of PS Corp must respect the laws and regulations regarding relations with local government officials.

Respect for national laws and regulations also extends to compliance with environmental legislation and the rational use of natural resources.


### 5.15 Supplier Relations

*Supplier selection and contracting procedures must promote fairness and impartiality, and be in the best interest of PS Corp.*

PS Corp is committed to select suppliers and external collaborators with adequate professionalism and committed to share the principles and contents of the Code, and promote the establishment of long-term relationships to progressively improve their performance.

In contractual relations, procurement and, in general, supply of goods and/or services and external collaborations (including consultants, agents, etc.), PS Corp personnel shall:

- ✓ Follow internal procedures regarding the selection of and relations with suppliers and external collaborators, as well as refrain from excluding anyone who meets the requirements to obtain orders from PS Corp adopt appropriate and objective selection methods, based on established

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and transparent criteria;

- ✓ To obtain the cooperation of suppliers and external collaborators to guarantee the continuous satisfaction of PS Corp's customers, in an adequate measure to their legitimate expectations, in terms of quality, costs and delivery times;
- ✓ Use, as far as possible, in accordance with the laws in force and the criteria for the legality of transactions with related parties, products and services supplied by companies dependent on PS Corp under competitive conditions and at market conditions; Include in contracts the obligation to have been aware of the Code and the obligation to comply with the principles contained therein;
- ✓ Comply with and demand compliance with the contractually stipulated conditions;
- ✓ Maintain a frank and open dialogue with suppliers and external collaborators, in line with good business practices;
- ✓ Promptly report any possible violation of the Code to the appropriate superiors;
- ✓ Inform the relevant PS Corp structure about any serious problems that may arise with a given external collaborating supplier, in order to assess the possible consequences for PS Corp.

The consideration to be paid shall be exclusively proportional to the services to be rendered and described in the contract and payments may not be made to a party other than the contractual counterparty or in a third country other than that of the party or of the execution of the contract.

#### **5.16 Consumption of alcohol and/or narcotics - Smoking prohibited**

*Abuse of alcoholic or narcotic substances and prohibition of smoking in the workplace.*


All PS Corp personnel must personally contribute to promoting and maintaining a climate of mutual respect in the workplace; particular attention must be given to respecting the feelings of others.

Therefore, persons who are under the influence of alcohol or drugs, or substances with similar effect, during the performance of their work activities and in the workplace, shall be considered as being aware of the risk they cause.

Chronic addiction to such substances, when it affects work performance, will be considered similar to the above-mentioned facts in terms of its contractual consequences; PS Corp is committed to favor social action in this field, as provided for in the employment contracts.

#### **It is prohibited:**

- ✓ To possess, consume, offer or give, under any title, drugs or substances of analogous effect, during working hours and in the workplace;
  - ✓ Smoking in the workplace. PS Corp supports voluntary initiatives aimed at staff to help them stop smoking and to identify possible smoking areas. In addition, it will give special consideration to the condition of those who suffer the discomfort of being exposed to smoke in the workplace when sharing with smokers and requesting to be protected from being "passive smokers" in their workplace.

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**6.0 SYSTEM OF COMPLAINTS**

When any participant is affected by the actions of any employee or external person related to PS Corp, or knows that an act is being committed that harms another person in PS Corp or the company itself, he/she should contact the company to solve the problem either by email or telephone: Cell: +1 (305) 515 4815, email: info@pscorpgroup.com.