

IMPSA

*THIRD PARTY
CODE OF CONDUCT*

Dear,

Fulfilling our ethical standards is not just about doing the right thing, it is also a critical factor for the efficiency and reliability of our operations.

IMPSA is committed to doing business with the highest standards of ethics and integrity. By maintaining high standards, we make sure to maintain a good reputation, to comply with legal and regulatory requirements at the global level and to build the bases of the organization for future growth.

When our work involves working with third parties, we want the same standards to apply.

We have prepared this Code of Conduct for Third Parties 2024 to communicate the minimum standards to which to adhere when we conduct business with you. When we work together, we would like you to comply with these principles so that, at a legal, ethical and moral level, we all abide by the same standards.

Possibly you already have your own ethical policies and procedures. We do not intend to replace or replace any of your own policies or contractual obligations.

The purpose of this code is to make our standards and principles known and to request that you act in accordance with them and comply with them when you are working with us.

If you have any questions, please contact your IMPSA contact or the Compliance team by writing directly to: etica@impsa.com

Together we can do business in the right way.

Marcela Peltier
Compliance Officer
IMPSA



Introduction

The following are the integrity guidelines for contractors and third parties of IMPSA S.A., and its related and controlled companies (hereinafter "IMPSA").

By signing this Code of Conduct for Third Parties 2024 of IMPSA (the "Code"), the third party accepts without reservation the terms and commits itself with IMPSA in strictly abiding by the principles set forth.

The integrity guidelines of the Code are an integral part of the set of contractual purchase documents signed between IMPSA and the third party in question.

“Committed to doing business with the highest standards of ethics and integrity”

IMPSA is one of the world's leading companies, and its purpose is to offer integral solutions for the generation of energy from renewable resources, as well as equipment for the process industry and nuclear energy. It develops the design, engineering, manufacturing, assembly and commissioning, executing projects under turnkey mode. IMPSA is the only company in Latin America with its own technology for hydraulic and wind generation equipment, and with ASME III certification for the design and manufacture of nuclear components.

We call "third parties" individuals or companies that provide products or services to IMPSA SA, and its related and controlled companies (hereinafter collectively referred to as "IMPSA") or on behalf of IMPSA.

A "public official" could include among others:

- ▶ Any person who holds a position or works for or on behalf of a governmental entity at any level (for example, a competent official or government inspector).
- ▶ Any person who performs a public function or who provides a public service, even when that person works for a non governmental institution.
- ▶ Any person considered a public official according to local law.

1

We do not allow bribes or any unofficial payment

We are committed to conducting business in a correct manner, with full transparency and without engaging in any form of bribery or other corrupt behavior. You must not offer or accept bribes in order to obtain an undue or inappropriate advantage in favor of IMPSA.

We expect you to understand and apply the following principles:

We do not pay bribes

Bribes contradict our values. We do not pay, receive or offer to pay bribes in any of its forms, including bribes and other unofficial or inappropriate payments.

We prohibit bribery in all its forms

A bribe is a bribe, regardless of whether it is in cash, an excessive or generous gift, an offer of employment or a charitable contribution. Everything that is offered or received with the intention of improperly influencing a business decision in favor of IMPSA or on its behalf will be considered a bribe.

We do not allow payments for incentives

You must not offer or make "incentive payments" to public officials when acting on behalf of IMPSA. These unofficial and symbolic payments are designed to ensure or accelerate a routine action that the official will be obliged to perform, such as granting a license or allowing the entry of goods through customs.

We do not distinguish between public or private bribery

We do not admit bribery, whether directed at public officials, private business partners or members of your family.

We keep records of business operations

When you provide products or services to IMPSA, we ask that you keep a record of this work in writing. Occasionally, IMPSA or third parties designated by us, may request the review of these records in order to verify them.

2

Gifts or entertainment should not influence business decisions

Although we recognize that gifts and entertainment in general are seen as part of the business relationship, it is vitally important that they never influence inappropriately, or appear to do so, a business decision.

Gifts and entertainment delivered without a clear commercial justification or legitimate purpose and whose intention is to improperly influence or obtain a commercial decision will be considered bribes. IMPSA prohibits all types of bribes.

When conducting business with IMPSA or on behalf of IMPSA, you must not offer an IMPSA employee, public or government official or third parties on our behalf, gifts or entertainment that are inappropriate, excessive or that could be considered an intent to inappropriately influence a business decision.

3

We do not tolerate fraud

The improper and deliberate use of company resources for personal enrichment by IMPSA employees or third parties will be considered fraud.

IMPSA has zero tolerance for acts of fraud or concealment thereof.

When you conduct business with IMPSA, we will ask you to support our anti-fraud position and assist us in any investigation of alleged fraud that involves or affects our business.

4

We do not approve, facilitate or support money laundering

We only conduct business with reputable third parties who are involved in legitimate business operations and who use funds derived from legitimate sources.

You must comply with all relevant laws and regulations that prohibit money laundering. The commercial activity of IMPSA should not be used for purposes that are related to money laundering.

5 We avoid conflicts of interest

All commercial operations must be carried out taking into account the best interests of IMPSA.

You should not benefit inappropriately from your relationships with IMPSA employees.

Likewise, no IMPSA employee shall obtain personal benefit inappropriately from their relationship with another person or organization.

6 We prohibit any anti-competitive behavior

The competition laws apply to all commercial agreements, whether written, verbal or expressed in any way. It prohibits the setting of prices, manipulation in tenders and other anti-competitive behavior.

You must ensure that commercial activity on behalf of IMPSA is conducted in an open and competitive manner and that all commercial practices comply in full with the corresponding competition laws wherever they are carried out.

7 We are committed to offering safe working conditions

We are committed to ensuring the safety of our employees and to comply with all relevant laws and regulations regarding health and safety.

When you work with us, we ask that you comply with all health and safety laws and regulations and that it promotes safety working conditions and a healthy environment for workers in all the facilities under your supervision.

8 We comply with environmental regulations

We aim to minimize the environmental impact of our operations by complying with all applicable laws, international guidelines and industrial standards.

In addition, you must comply with all applicable environmental laws, guidelines and standards relevant to operations either in your own facilities or in IMPSA´s facilities.

9

We respect commercial controls and economic sanctions

We comply with the laws and regulations of international trade control, including those related to economic sanctions, customs requirements and export controls. These requirements also include non participation in boycotts or other restrictive business practices.

Likewise, we ask you to respect all the commercial controls and pertinent economic sanctions.

10

We get materials responsibly

We are committed to getting all the materials used in our business in a responsible manner.

We ask you to take the same responsible measures. This includes the implementation, with due diligence, of supply chain policies and ensuring that the money paid to third parties for materials is not intended for groups or persons who violate labor laws or who are involved in acts of violence or abuse of human rights.

11

We respect intellectual property and confidential information

We own all the property we create. You must respect all property rights and safeguard IMPSA confidential information and information about customers and employees.

You must use the information about IMPSA and its assets (including equipment, plans and specifications) only for the purpose for which it was originally provided.

You must take the necessary measures to safeguard and maintain the confidentiality of IMPSA's private information. This includes keeping such information confidential and in safe work areas and not disclosing it to third parties (which includes other clients, subcontractors, etc.) without the express prior permission granted in writing by IMPSA.

12

We respect the privacy of information

We take strict measures to protect the information that is under our care.

You must keep all personal and private information related to IMPSA employees and business partners, in a confidential manner and in accordance with the relevant data privacy and contractual requirements. You must not transfer, sell or market personal information to third parties.

13 Contractors must abide by the same standards

We ask the subcontractors who work on our behalf to ensure that they meet our standards.

We ask you to ensure that any subcontractor you employ to conduct business for IMPSA also meets our standards. In addition, you must notify IMPSA, in writing, before employing subcontractors. The contracting of them must be previously and expressly agreed through the relevant contracts concluded between us.

How to report or raise a problem?

IMPSA takes the Compliance seriously. If you suspect someone is not complying with the principles of this guide, please inform us immediately so we can deal with the matter. You can do it by writing an email to:

etica@impsa.com or
etica.impsa@resguarda.com

o through the website
www.resguarda.com/impsa.

Do you have any questions?

We hope that this Code will give you a clear idea of how we want you to conduct business when working with IMPSA.

If you have any questions, please contact your usual IMPSA contact or send an email to etica@impsa.com and we will do our best to assist you.

Verification and evaluation

IMPSA reserves the right to verify that its third parties comply with the requirements of the Code. From this perspective, IMPSA has implemented a process of evaluation of its third parties in two periods:

- 1.** Third parties may be evaluated internally by IMPSA to measure their degree of compliance with the integrity guidelines contained in the Code.
- 2.** Third parties may be audited by IMPSA or a third party authorized by IMPSA, in order to verify that they respect and implement the guidelines of the Code.

This process is part of the third party review carried out by IMPSA. IMPSA reserves the right to terminate any contract that links it to the third party for breach of this Code's integrity guidelines.

Certification

I certify that I have received, carefully read and understood the integrity guidelines contained in the 2024 Supplier Code of Conduct and I agree to follow and comply with them.

Company	Date
Name	Telephone
Position/Charge	Location
Signature	
Reviewed by (Name and Position)	
Date	
Signature	