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SERTECPET®

SERTECPET Code of
Ethics and
Conduct

MISSION STATEMENT

Generate comprehensive solutions for the energy sector with cutting-edge technology

VISION STATEMENT

Excellence in Energy Solutions Worldwide.

VALUES

Responsibility

We are driven by passion, continuously challenging ourselves to exceed our clients' expectations, always striving to exceed objectives and improve results, with complete professionalism, determination, and punctuality.

Integrity

We act with rectitude, integrity, and honesty, seeking to satisfy the company's legitimate interests. We maintain a truthful and fair attitude, adhering to moral principles and complying with the law. We always act truthfully; we are trustworthy, sincere, consistent, and respectful of the rights of society and the environment. We fight against corruption at all levels.

Commitment

Our actions fully comply with the Company's principles and policies. We assume our duties with conviction and adherence to our strategic objectives, as well as the consequences of our actions, words, and commitments. We contribute to society by generating value within the industry and turning innovation into an organizational prowess, seeking to improve industry results substantially.

Our organizational efficiency and effectiveness are the result of our commitment to order and cleanliness.

Respect

We comply with the standards and policies for social, environmental, professional, and business coexistence within and outside the Organization. We understand, listen to, and value others without violating their rights.

Scope

The provisions of this Code of Ethics and Conduct are binding and general for all stakeholders of SERTECPET S.A. and its related companies, including members of the Board of Directors, General Managers, and all their representatives and collaborators, regardless of their rank or hierarchy. Likewise, these provisions will be binding on the company's suppliers and business partners, as applicable in accordance with the agreements entered into and documents signed with SERTECPET.

The statements and commitments made in this Code of Ethics extend to and assumed by all related companies of SERTECPET S.A., especially those locations that have adhered to and implemented the Multi-Site Anti-Bribery Management System.

The Board of Directors of SERTECPET S.A. hereby declares its commitment to the eradication of all types of violence, harassment, abuse, and discrimination against women and workers in general, within the workplace and in all activities and operations carried out by SERTECPET or its related companies.



SERTECPET Code of **Ethics** and **Conduct**

o f i n d i v i d u a l
e t h i c s

FUNDAMENTAL PRINCIPLES OF ETHICS AND CONDUCT

1.1 Commitment to Integrity and Respect

I affirm that all my actions will be inspired and guided by respect and affection for my fellow human beings and for the Homeland, its symbols and institutions, and that, therefore, I will remain faithful to the Constitution of the Republic, the legal system, internal regulations, and the principles of human rights and dignity.

I expressly oppose and reject all forms of child labor, forced labor, human trafficking, terrorism, modern slavery, and any illicit activity that results in crimes against humanity.

1.2. Responsabilidad en el Ejercicio de la Profesión

I understand and accept that working for this company, SERTECPET, constitutes both a privilege and a commitment to serve, and not an opportunity to misuse the company or its members individually. Therefore, I declare my commitment to respect the employees, clients, suppliers, business partners, stakeholders, authorities, members of the Board of Directors, and shareholders of SERTECPET S.A., as well as its related companies, and I pledge to act with respect, tolerance, and fairness in all my interactions, both inside and outside the work environment.

I pledge to carry out my activities in strict adherence to the laws, statutes, regulations, policies, principles, and values of SERTECPET, avoiding and preventing any type of conduct that could be considered harassment, in accordance with current legal regulations, and avoiding any complicity. I will refrain from all conduct that constitutes workplace harassment, abuse of power, or any action that violates the dignity of persons, in accordance with applicable legislation.

2

RESPONSIBLE USE OF RESOURCES AND CONFIDENTIALITY

2.1. Protection of Business Assets and Resources

I declare that all assets, rights, resources, funds, and documents, whether owned by the company or under its custody, will be managed with absolute integrity, transparency, and diligence, respecting internal policies and the best corporate practices.

I am committed to protecting the confidentiality and exercising due care regarding the information of the company, its customers, suppliers, collaborators, directors, representatives, members of the Board of Directors, and shareholders, in compliance with applicable local legislation and international privacy and data protection standards, such as the European Union's General Data Protection Regulation (GDPR) and the United States' Personal Information Protection Act (CIPA).

3

NON-DISCRIMINATION AND ETHICAL CONDUCT IN BUSINESS

I will act without favoring or discriminating against any person for any reason, including race, gender, disability, sexual orientation, religion, nationality, political affiliation, illness, or any other condition protected by law.

Likewise, I declare that I will not accept or grant improper benefits to obtain revenue or improper advantages, whether personal or for the company, in compliance with applicable local legislation, ISO 37001, the United Nations Convention against Corruption (UNCAC) and the U.S. Foreign Corrupt Practices Act (FCPA).



4

INDIVIDUAL AND LEGAL LIABILITY FOR DAMAGES TO THE COMPANY

4.1. Liability in Case of Loss or Damage

I declare that I am fully responsible for my actions and their consequences. If my conduct, omission, or negligence causes harm to the company, its brands, assets, resources, or reputation, I will assume the corresponding legal and personal liability. If, with prior knowledge, or through the breach of my duties, I harm the company's interests, I agree that I may be subject to legal action held before the competent courts, including civil, administrative, and criminal proceedings, in accordance with applicable national and international laws.

4.2. Compliance with Global Transparency and Anti-Corruption Standards

Integrity is the core value of SERTECPET and its related companies. I commit to actively cooperate in the prevention and reporting of acts of corruption and bribery, in accordance with ISO 37001 (Anti-Bribery Management System) and the OECD Convention against Bribery of Foreign Public Officials.

I understand that any act of bribery, fraud, or corruption will not be tolerated within the company and will be grounds for immediate termination of the employment or business relationship. This may even lead to additional legal proceedings, without prejudice to any other applicable administrative or contractual sanctions.

5

ACCOUNTABILITY

I am prepared to answer and be accountable for my actions so that the public, and in particular clients, consumers, suppliers, competitors, collaborators, directors, and shareholders, increase their confidence in our individual and business ability to serve them. I agree to demonstrate, at all times, that my activities are carried out in strict adherence to the standards, policies, principles, and values of SERTECPET. Therefore, I commit to staying up-to-date and familiar with the internal regulations that apply and affect my obligations and responsibilities to the company.

6

COMPETENCE IN PROFESSIONAL PRACTICE

I recognize that it is my duty to have and demonstrate the knowledge and skills to carry out my activities efficiently within the company. Therefore, I declare that I am competent and that, with the support of the company, I will constantly keep myself up-to-date with the best practices relevant to my area of activity and that I will invest my intelligence, ability, and effort to the fullest. I undertake to remain constantly updated on best business practices and good corporate ethics.



7

INTEGRITY AND TRANSPARENCY IN BEHAVIOR

I understand that my personal actions serve as a benchmark for my collaborators, associates, directors, shareholders, colleagues, family, and friends; therefore, I commit myself to act ethically, transparently, and honestly, to set a good example that inspires others, even more so with each success in my career. I commit myself to accept responsibility for my official and private actions, as well as to foster the best control environment in the company and maximize the effectiveness of internal control.

8

FIGHT AGAINST CORRUPTION

I declare and acknowledge my duty of solidarity with clients, consumers, suppliers, collaborators, and society in general, as well as my ability to influence and cooperate with them in pursuit of the common good and the fight against corruption. I also acknowledge my responsibility to comply with the Anti-Bribery and Anti-Corruption Policy, the Anti-Bribery Management System, and the duty to report, including to public authorities. I also acknowledge my responsibility not to be complicit in those who commit acts of bribery and corruption, or those that violate human rights, the ethical and moral principles contained in the company's internal regulations, and in this Code.

I recognize that failure to comply with this Code may result in internal sanctions, as well as civil, criminal, and administrative liability, or impact on the employee's professional record. By adhering to this Code, I reaffirm my commitment to the highest standards of ethics and business conduct.



SERTECPET Code of
Ethics and
Conduct

of individual
ethics

1

PREVENTION OF WORKPLACE HARASSMENT, VIOLENCE, AND DISCRIMINATION

We reaffirm our commitment to the protection of human rights in the workplace, aligning ourselves with the principles established in local legislation and the following international standards:

- The Universal Declaration of Human Rights (UN).
- International Labour Organization (ILO) Conventions 100, 111, 155, and 190, which prohibit discrimination, promote equal opportunities, and establish guidelines for the prevention of violence and harassment at work.
- The UN Guiding Principles on Business and Human Rights, which establishes the responsibility of businesses to prevent and mitigate negative impacts on human rights.
- The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW).

1.1. Protocol for prevention and response to cases of discrimination, workplace harassment, and violence

Our company maintains an active Protocol for prevention and response to cases of discrimination, workplace harassment, and violence against women and employees in general, which establishes mechanisms aimed to:

- a. Warn, detect, and promptly intervene in cases of discrimination, workplace harassment, mistreatment, and all forms of violence, including gender-based violence and sexual harassment, in accordance with local legislation.
- b. Protect victims, ensuring their safety and well-being, and ensuring that they will not be retaliated against.
- c. Investigate and sanction any conduct that violates the dignity and integrity of our employees.
- d. Promote an organizational culture based on respect, inclusion, and equity, supported by our corporate values.

SERTECPET implements the necessary Action Plans to minimize the malpractices detected and prevent any violations of these provisions.

Our organization expressly prohibits this type of conduct and we are committed to taking all necessary actions to eradicate all forms of violence, harassment, and discrimination against women and employees in general.

2

OUR RESPONSIBILITY

Our employees are committed to ensuring the complete satisfaction of our customers and consumers, ensuring that our products and services comply with strict quality controls, using the most modern techniques, the best available inputs, and industry-leading practices.

We are committed to creating value for our customers and consumers, as their satisfaction is essential to ensuring the sustainability of our operations. We will always be faithful to our corporate values and are committed to keeping our promise to meet the expectations we create for them.

We recognize that human talent is the company's most important asset. Therefore, we are committed to respecting and promoting the dignity of all employees, regardless of their role. We adhere to the principles of the Universal Declaration of Human Rights (UDHR) and the standards established by the International Labor Organization (ILO), ensuring a safe, inclusive work environment conducive to personal and professional development.

Likewise, we are committed to supporting the communities of influence, respecting their rights and their environment in accordance with the UN Guiding Principles on Business and Human Rights. Therefore, we are committed to conducting our activities in line with responsible practices that foster a healthy and sustainable environment, ensuring the protection of the rights of all stakeholders.

4

PARTICIPATION AND CONTRIBUTION

We value and foster a culture of participation, in which all employees contribute to the achievement of business objectives, within a framework of fairness, tolerance, and respect for the diversity of ideas and opinions, provided they do not violate the ethical principles contained in this Code, our corporate values, and internal regulations. In line with international best practices, we promote an environment in which opinions are valued and considered, in compliance with local legislation, our certifications, and applicable international regulatory frameworks.

In accordance with the principles of transparency and business ethics established in the OECD Anti-Bribery Convention, local legislation, and other international corporate governance initiatives, we promulgate and implement an open-door policy in which all employees and stakeholders feel confident and secure in freely raising their questions, concerns, or complaints without fear of retaliation of any kind.

5

EQUALITY AND NON-DISCRIMINATION

We adhere to the principles of equality and non-discrimination established in international treaties such as the International Convention on the Elimination of All Forms of Racial Discrimination and the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW).

We declare and guarantee that no type of discrimination based on race, gender, nationality, religion, political affiliation, sexual orientation, disability, illness, or other factors will be tolerated. Likewise, respect for the human, civil, and political rights of all employees will be guaranteed.

We show respect and treat people outside the company and our employees equally, offering them the same employment opportunities. We actively encourage and promote the inclusion of people with disabilities and minority groups in general, to reduce any apparent discrimination gap and ensure their access to employment opportunities under equal conditions, in line with the UN Women's Empowerment Principles and the 2030 Agenda for Sustainable Development.

6

EQUAL OPPORTUNITIES

Committed to equity, we ensure that all employees have access to development opportunities based on their training, skills, competencies, and talents. To this end, the company has implemented fair evaluation and performance processes aligned with international standards for best labor practices and talent management, such as those promoted by the Organization for Economic Cooperation and Development (OECD) and the International Bill of Human Rights.

We foster a meritocratic work environment, providing employees with clear information about expectations and objectives, promoting collaboration and teamwork as key elements for organizational success. We will communicate the information required for employees to fulfill their duties, as an effective means of engaging them in the fulfillment of strategic and corporate objectives. The company fosters a culture of excellence, in which employee performance is measured solely based on their own merit, effort, and record of accomplishment.

7

ETHICAL PRINCIPLES

We will promote a proper understanding of the company's ethical values among all employees, especially through our conduct. The company's principles and values will be reflected in all our internal regulations, institutional policies, internal regulations, and evaluation processes. Likewise, while conducting business, we will act by applying globally accepted good business practices.

Ethics is the cornerstone of our corporate culture. We are committed to acting in accordance with the principles of integrity, transparency, and social responsibility, ensuring that our operations and business relationships are aligned with the OECD Guidelines for Multinational Enterprises and the G20 and OECD Principles of Corporate Governance. These principles are not only reflected in our internal rules and regulations but also guide our conduct in all areas of our business. We actively promote compliance with the UN Due Diligence Standards, ensuring that our business decisions are ethical, responsible, and sustainable.



8

TRANSPARENCIA E INTEGRIDAD

At SERTECPET, we are committed to operating with the highest standards of transparency and integrity, aligning ourselves with international principles such as those established in the United Nations Convention against Corruption (UNCAC) and the OECD Guidelines for Corporate Governance.

All employees have a moral and inescapable obligation to provide clear, truthful, complete, and timely information. It is our obligation to be transparent with the information we report to authorities, our clients, suppliers, collaborators, and at all hierarchical levels within the organization, including General Management, members of the Board of Directors, and Partners or Shareholders. We comply with international best practices in ethics and corporate compliance, ensuring that the information reported is accurate and accessible.

All of us at the company are committed to adopting all necessary measures and actions to protect the company's assets, or those held in its custody, as well as to ensuring the traceability and accuracy of all information necessary and relevant for strategic decision-making. We foster a culture of accountability, aligned with the principles of corporate transparency and anti-corruption promoted by international organizations such as ISO 37001 (Anti-Bribery Management System).

9

CONFLICT OF INTEREST

All employees must act impartially and in defense of the company's best interests, avoiding any situation that could compromise our independence, objectivity, or professional judgment. We adhere to international standards of business ethics, such as the OECD Guidelines on Responsible Business Conduct and the principles of the FCPA (U.S. Foreign Corrupt Practices Act).

It is our obligation to immediately, transparently, and timely disclose any potential conflicts of interest that may arise in our relationships with authorities, clients, suppliers, business partners, and other employees, regardless of their hierarchy, and to report them to the Human Resources Department or the Compliance Officer. Likewise, any situation that may raise doubts about the impartiality of decision-making must be reported immediately to the Human Resources Department or the Compliance Officer, following compliance best practices.

However, based on our corporate values, considering that respect and integrity are the foundation for maintaining good relationships between employees, clients, suppliers, business partners, among others, we remind you that maintaining any type of relationship, whether commercial or romantic, could generate a conflict of interest, lower productivity, and impact the work environment and employee performance. Therefore, consistent with our commitment to transparency, any such situation must be reported immediately to Human Resources, so that the company can manage the case in accordance with international governance and regulatory compliance standards.

10 GIFTS AND HOSPITALITY

We adhere to the highest international standards of business ethics and regulatory compliance, in accordance with the United Nations Convention against Corruption (UNCAC), the Organization for Economic Cooperation and Development (OECD) guidelines on responsible business conduct, and the best practices established in the U.S. Foreign Corrupt Practices Act (FCPA).

Therefore, we strictly prohibit offering, promising, granting, accepting, or giving gifts of any kind to clients, suppliers, authorities, business partners, among others, with the intention of improperly influencing commercial or governmental decisions, obtaining improper benefits for the company or individual, or for illegitimate business purposes.

All gifts and courtesies provided to external parties must strictly comply with current internal policy and must be reasonable and proportionate, in compliance with the maximum authorized value and frequencies. A registry for gifts and courtesies will be mandatory and will be subject to periodic and unannounced reviews, in accordance with established internal auditing and control procedures.

Our families and we will refuse to give or receive gifts, services, discounts, trips, entertainment, or other courtesies offered by suppliers, contractors, business partners, and other stakeholders for illegal or illegitimate purposes, or when there is a possibility that this could compromise the objectivity, independence, or integrity of our decisions.

Only in exceptional circumstances, such as culturally or socially accepted local holidays (for example, Christmas or birthdays), may we accept smaller gifts or gifts of symbolic value. These gifts must not exceed the amounts and frequencies established in our internal policy and must be registered in accordance with current regulations. If perceived gifts exceed the authorized amounts, the Compliance Officer must be informed immediately for proper evaluation and management.

11 CONTRIBUTIONS OR FUNDING TO PUBLIC OFFICIALS

Failure to comply with these provisions will be considered a serious violation and may result in disciplinary sanctions, in accordance with applicable regulations.

The company adheres to the highest international standards of transparency and business ethics, in accordance with regulations such as the United Nations Convention against Corruption (UNCAC) and the OECD Guidelines on Responsible Business Conduct.

As a company, we remain politically neutral and have no ideological, political, or partisan affiliations. Therefore, the company cannot have any ideological, political, or partisan affiliations. However, it will encourage civic participation and social engagement among its employees, both individually and outside of the workplace, for the benefit of the community. Employee political participation, if any, will be exclusively personal and will not compromise company resources or time in any case.

In compliance with the principles of corporate integrity, SERTECPET strictly prohibits any type of financing or contribution, direct or indirect, to political parties, political campaigns, political events, or radio, television, or other media programs with political content. This includes financial contributions, transferring of company assets or resources, and the use of corporate facilities for political activities.

Likewise, in compliance with the U.S. Foreign Corrupt Practices Act (FCPA), we guarantee that no business or contractual relationship will be used as scenarios to commit acts of bribery, influence peddling, or illicit financing of public officials.

12 COMMERCIAL RELATIONS

The company reaffirms its commitment to fair business practices and free competition, in accordance with the OECD Anti-Bribery Convention and the UN Guidelines on Business and Human Rights.

All of our relationships with suppliers, customers, and business partners are conducted under the principles of fairness, transparency, and legality. We apply objective and non-discriminatory criteria in our selection processes, ensuring that the information shared by our suppliers is handled with strict confidentiality and data protection, in accordance to the European Union's General Data Protection Regulation (GDPR).

We will conduct lawful and fair negotiations with our suppliers and impartially apply the principles of free competition in all evaluation and selection processes, ensuring the confidentiality of any information provided to assess them. As part of our commitment to the OECD Due Diligence Program for Responsible Supply Chains, prior to executing a contract, we commit ourselves to conduct a third-party due diligence to prevent any risk of corruption, money laundering, conflicts of interest, and violations of human rights or environmental standards that may arise from this business, and to guarantee the integrity of our supply chain.

Our competition strategy is based on operational excellence, innovation, and efficiency to provide the best products and services, guaranteeing the highest quality standards, and thereby earning the satisfaction and preference of our clients and consumers. We are committed to implementing the best governance and commercial integrity practices, strengthening the trust of our clients, investors, and authorities. The financial sustainability of our company will always align with integrity and compliance with international standards, promoting responsible and ethical profitability.

13 ANTISOBORNO Y ANTICORRUPCIÓN

The Company maintains zero tolerance for bribery and corruption, aligning itself with the highest international standards, including the United Nations Convention against Corruption (UNCAC), OECD guidelines, the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act, and anti-corruption regulations in other jurisdictions where we operate or have business relationships.

This Code of Ethics and the Anti-Bribery and Anti-Corruption Policy are binding on all employees, board members, contractors, business partners, suppliers, and any third party acting on behalf of the Company, regardless of their geographic location. Consequently, no person bound by this Code may, directly or indirectly, offer, promise, insinuate, deliver, request, accept, or receive improper payments, whether monetary or in kind, as well as favors, gifts, trips, benefits, or other improper incentives, from or to public or private officials, with the aim of obtaining personal benefit or a business through illicit or illegal advantages.

Given the global scope of our operations and business relationships, this policy extends to all our suppliers, distributors, agents, and strategic partners in any country, including, but not limited to: India, China, the European Union, Latin America, and any other relevant jurisdiction. Any third party operating on our behalf must comply with the anti-corruption laws applicable in their country and with recognized international standards, regardless of whether their local legislation is less stringent. Employees should be aware that this document establishes the guidelines to be followed and that noncompliance will not be tolerated, considering it a Serious Misconduct under internal regulations, which may result in:

- a. Immediate termination of the employment and/or business relationship, as applicable.
- b. This termination will be without prejudice to the company or third parties affected initiating appropriate legal, civil, or criminal action, including the filing of criminal charges and demand for damages.
- c. The disqualification of the supplier or business partner from future relations with the Company.

14 EXPENDITURE AND BUSINESS CONDUCT

The company will conduct its business in a context of sobriety and austerity. We will utilize the necessary assets and resources, ensuring the best use and condition of the company's assets, and maximizing their capacity, lifespan, and performance. We will incur only in necessary expenses and avoid unnecessary expenditures and ostentation. We will encourage savings in all our operations and prevent unnecessary expenses from affecting the finance of our clients and customers.

15 INTELLECTUAL PROPERTY WITH COLLABORATORS

The employee acknowledges that all documents, plans, designs, research, developments, materials, work tools, products, and information provided to them in connection with the employment relationship, as well as any information prepared or formulated by the employee while his employment relationship is maintained, are of exclusive property of the company.

The employee acknowledges and approves that, in the performance of their duties under an employment relationship or on behalf of the company, they may participate in the creation, modification, or updating of software, as well as other work subject to protection under current intellectual property regulations on copyright.



16 INFORMATION SECURITY

Employees, contractors, business partners, and third parties must be aware of information security threats, be prepared and understand their responsibilities in complying with security policies in the course of their normal work or company-related activities, reducing the risk of human error, information theft, fraud, or misuse of the facilities to which they have access. The company will employ best practices to comply with current legislation on personal data protection.

We commit ourselves to respect and maintain confidentiality of all conversations, information, documentation, data, or figures processed or obtained during business or work activities with the company, within the limits established by law. Employees, contractors, and third parties who have access to any type of information handled by the company, whether their own or that of third parties, must sign agreements that establish their obligation to maintain strict confidentiality and non-disclosure, ensuring the security of the information and the protection of relevant personal data.

17 RESPONSIBILITY FOR OMISSIONS, ERRORS AND ACTIONS THAT HARM THE COMPANY

Within the framework of our culture of integrity and responsibility, any action, omission, or error that causes harm or represents a risk to the company, its assets, its reputation, or that of its Partners or Shareholders will be considered a serious breach of this policy and will be sanctioned in accordance with applicable local legislation.

Special attention should be paid to any situation in which the responsible party had prior knowledge of the incident and, despite this, failed to act to correct it or communicate it in a timely manner. In such cases, the company may exercise the right of recourse in proportion to the damage caused.

Managers, Chiefs, Superintendents, Supervisors, and other leaders with management roles who fail to report potential risks or contingencies within their area of responsibility will be held jointly liable for the negative effects such failures generate. This liability may be enforced before the corresponding courts or authorities, in accordance with current regulations.

Protecting the company's reputation, assets, and the legality of its operations is everyone's commitment. Therefore, any conduct that violates these principles—whether by direct action or negligence—may result in disciplinary sanctions, personal legal liability, and other corrective or judicial measures, as appropriate.

18 MANAGERIAL AND SUPERVISORY RESPONSIBILITIES

Managers, Chiefs, Superintendents, Supervisors, and individuals leading work teams in each area are Anti-Bribery Ambassadors and have the duty to exercise their leadership with integrity and adherence to corporate values and the principles of this Code, as well as corporate responsibility and international best practices in corporate governance.



It is their responsibility to empower their work teams to act diligently in their duties and meet the objectives set to achieve excellence for the benefit of SERTECPET's legitimate interests.

It is their obligation to foster a culture of compliance and empower their teams to act with transparency, ethics, and adherence to the law, ensuring compliance with internal regulations, policies, and procedures, especially those derived from the Anti-Bribery Management System. Likewise, as Anti-Bribery Ambassadors, they must identify risks and the respective controls to mitigate and prevent their materialization, promoting responsible, informed, and collegial decision-making aligned with the interests of the company and its stakeholders.

Corporate Management is responsible for effectively monitoring the activities within its jurisdiction at all locations that adhere to this regulation, as well as supervising compliance with this Code, applicable internal regulations, and corporate provisions issued by the Board of Directors. To this end, Corporate Management must strengthen the collective decisions made by multidisciplinary committees and the respective corporate controls in order to prevent and manage any type of risk, especially those related to the Anti-Bribery Management System.

19

RESPONSIBILITIES OF EMPLOYEES

All employees are ambassadors of the company's ethical culture and corporate values. Their commitment to integrity, transparency, and excellence is essential to the organization's sustainable growth and global reputation.

If employees, contractors, and third-party users are unaware of their responsibilities, they could cause considerable harm to the company. Therefore, each employee has the obligation and agrees to:

- Comply with current legislation, the principles of this Code of Ethics, as well as the company's internal regulations, policies, and procedures, especially those related to the Anti-Bribery Management System and workplace health and safety.
- Stay up-to-date on applicable internal regulations and the risk matrices relevant to their area, in order to prevent and mitigate all types of risks, especially those related to bribery and corruption.
- Safeguard the company's assets, resources, and confidential information, or those held by it, using them responsibly and exclusively for corporate purposes.
- Identify and report any conduct that violates this Code, using official reporting channels appropriately and ensuring that the company's ethical values are upheld at all times.

All activities related to the performance of their duties or that affect work activities in any way must be communicated to an immediate supervisor in order to strengthen transparency, accountability, internal control, and teamwork.

20 TERMS AND CONDITIONS OF EMPLOYMENT

As part of their contractual obligations, employees, contractors, and third-party users must maintain, agree to, and sign, along with their respective employment contracts, conditions that determine their responsibility and that of the organization regarding the confidentiality and security of information and personal data, clarifying and establishing:

- That they must sign a confidentiality or non-disclosure agreement before being granted access to this information or to information processing facilities.
- The legal responsibilities and rights of the employer, contractor, and any other user or third party.

21 MECHANISMS FOR PREVENTION, COMPLAINTS AND INVESTIGATION PROCESSING

The Company has implemented a comprehensive system for preventing, monitoring, and reporting acts of corruption and bribery, ensuring that anyone can report suspected noncompliance confidentially, guaranteeing user anonymity and without retaliation. All employees, stakeholders, and business partners are expected to actively participate in promoting a culture of transparency and business ethics. Therefore, through these channels, they can also submit their questions and actively participate by submitting their concerns, suggestions, and comments, so that the company can address them.

21.1. Canales de consulta, participación y denuncias

SERTECPET maintains an external reporting channel, managed by an independent, foreign company. In compliance with ISO 37001, our Transparency Inbox guarantees the confidentiality and anonymity of its users. Anyone with internet access can submit complaints, claims, and observations through this channel, as it also serves as a tool for participation and consultation for our stakeholders. To ensure proper and responsible use of this tool, suppliers and collaborators are required to participate in the training sessions regularly conducted by SERTECPET or, failing that, they are responsible for requesting the Compliance Officer to attend the training sessions.

The Compliance Officer, as an independent area, has the primary responsibility for investigating fraudulent acts and ensuring complete confidentiality for individuals who make communications, inquiries, reports and complaints in good faith regarding acts of bribery and corruption, or any illegal practice that constitutes a violation of the Code of Ethics and Conduct, the Supplier Code of Ethics, the Anti-Bribery and Anti-Corruption Policy or that affects the good name and reputation of SERTECPET and its Partners or Shareholders.



SERTECPET expressly prohibits any type of retaliation against individuals who make reports in good faith even though the reporting system guarantees the confidentiality and anonymity of those who use the service. We recognize the importance of this tool in the fight against corruption. Therefore, we are committed to reporting any suspicious activity or any evidence of bribery or corruption.

We offer our reporting channel, managed by an external provider, through our website www.sertecpet.com under the Transparency Mailbox option. You can also submit your questions, reports, and complaints through the website www.resguarda.com/sertecpet, by sending an email to transparencia.sertecpet@resguarda.com, or by calling the following toll-free phone numbers for each country, available from 8 a.m. to 10 p.m.:

Ecuador: 1800-000031
Colombia: 01-800-752-22
Peru: 0-800-00932
Brasil: 0-800-891-4636
Mexico: 800-1233312
EE.UU.: 1-800-921-2240
Spain: 900-975-278

Additionally, we provide the following internal email addresses: transparencia@sertecpet.net and compliance@sertecpet.com so you can submit complaints, reports, and inquiries. You can also contact the Compliance Officer directly, who guarantees complete confidentiality while handling the complaint, as well as the confidentiality and anonymity of the informer. SERTECPET maintains an open-door policy to receive all suggestions, reports, and inquiries from its employees, suppliers, customers, business partners, and interested parties.

22

DISCIPLINARY REGIME

Failure to comply with the provisions of this Code, to which I expressly and unreservedly adhere, is sufficient grounds for dismissal of the employee found to be in breach, in accordance with our Internal Work Regulations and Occupational Health and Safety Regulations and applicable local labor regulations. Likewise, proven noncompliance with these principles will result in unilateral and early termination of the contract by SERTECPET, without the right to any compensation for the person who has breached these provisions.

Ing. Eduardo López Robayo

President of the Corporate Committee on Ethics and Compliance Reputation
Chairman of the SERTECPET Group



ECUADOR

SERTECPET S.A (Ecuador)

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