

#### FOR THIRD PARTIES

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#### 1. INTRODUCTION

Integrity is understood as a key value for performing commercial activities. It expects all the personnel of Central Puerto S.A. and its subsidiaries (hereinafter, "CPSA") to act with loyalty, honesty, transparency and strictly complying with the legislation applied to the Company.

Third Parties (as this term is defined next), even if they are organizations and/or independent entities, actively intervene in the value chain of CPSA. Therefore, CPSA will foster awareness of its "Code of Business Conduct" (available at <a href="www.centralpuerto.com">www.centralpuerto.com</a>) among them, as well as the adoption of conduct guidelines consistent with it. This Code of Business Conduct for Third Parties (hereinafter, the "Code") is aimed at a mutual benefit and it is guided by a cooperation ideal, respecting the tasks of Third Parties related to CPSA at all times. CPSA considers that all Third Parties with which it relates must meet the minimum conduct guidelines stated below for the proper development of their activity.

#### 2. SCOPE

The Code applies to all Third Parties related to CPSA. Third Parties are those that relate to CPSA, including clients, suppliers, consultants, contractors, agents or any individual, company or entity of any type, association, consortium or any other non-affiliate entity that renders services in the name or for the benefit of CPSA (hereinafter, "**Third Parties**").

All Third Parties must accept, adhere and confirm this Code.

### 3. THIRD PARTIES SELECTION

CPSA selects all Third Parties with which it interacts and it reserves the right to perform an integrity audit during the selection process. Third Parties not satisfying CPSA's standards regarding integrity shall not contract with CPSA.

Likewise, Third Parties not accepting this Code shall not be hired, unless they prove they have their own code of business conduct including standards similar to the ones herein.

### 4. CONDUCT GUIDELINES FOR THIRD PARTIES

#### a) Legislation in force

Third Parties shall comply with the applicable local legislation and/or the legislation of all the countries in which they operate, especially in anticorruption terms and –if appropriate– regarding money laundering and the financing of terrorism.

Locally, Third Parties shall especially comply with the provisions of Law no. 27 401 of Criminal Liability of Legal Persons, Integrity Guidelines as per Resolution no. 27/2018 of the Anticorruption Office, the Argentine Criminal Code, all foreign international regulations on anticorruption, money



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laundering prevention and the financing of terrorism, as well as any other procedure or policy of CPSA that may be applicable regarding *Compliance*.

Moreover, all behaviors —even if they do not infringe the law— that may harm CPSA's reputation and may cause adverse consequences for it or its environment shall be avoided. When Third Parties are faced with opposed demands, they shall search for alternatives that allow for the respect of locally and internationally recognized human rights.

In addition, any kind of bribery or corruption to obtain unfair or undue benefit, whether real or potential, is prohibited for Third Parties.

### b) <u>Human Rights</u>

Third Parties with which CPSA relates are expected to protect and promote human rights. In that regard, Third Parties shall respect locally and internationally recognized human rights and those stated in the International Charter of Human Rights¹ and the principles related to the rights included in the eight Core Conventions of the Labor International Organization², as per the Declaration on the fundamental principles and rights at work. Third Parties' responsibility to respect human rights requires them to avoid and prevent their own activities from provoking or contributing to have negative consequences on human rights and to face those consequences when produced.

As examples, suppliers' responsibility for respecting human rights implies the following:

- To keep labor practices with their employees that are consistent with the international regulations described above
- To eliminate all forms of forced labor
- To eradicate the use of child labor
- To enable freedom of association and collective bargaining of their employees
- To treat all their employees with dignity and respect, refraining from using any offensive conduct or one that implies any type of discrimination on the grounds of race; religious, political or union ideas; nationality; language; sex; marital status; age or disability
- To ensure that the working conditions and environment (among others: salary, work schedule, maternity protection, promotion of safe a working environment, free of alcohol and drugs, etc.) are consistent with the applicable local and international labor regulations, and that they promote and keep the highest degree of physical, mental and social wellbeing of their employees
- To recognize and respect the rights of individuals belonging to vulnerable groups, when the suppliers' activities are carried out in zones inhabited by these groups

<sup>&</sup>lt;sup>1</sup> The Universal Declaration of Human Rights (1948) is known as the International Charter of Human Rights together with the instruments that develop it: International Covenant on Civil and Political Rights (1976) and the International Covenant on Economic, Social and Cultural Rights (1976).

<sup>&</sup>lt;sup>2</sup> The eight Core ILO Conventions include the following: Freedom of Association and Protection of the Right to Organize Convention (1948), The Right to Organize and Collective Bargaining Convention (1949), Forced Labor Convention (1930), Abolition of Forced Labor Convention (1957), Minimum Age Convention (1973), Worst Forms of Child Labor Convention (1999), Equal Remuneration Convention (1951), Discrimination Convention (1958).



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c) Ethical behavior and measures against bribery and corruption

CPSA is guided by the expectation that all Third Parties relating with it shall act with integrity and in accordance with the applicable law. Therefore, CPSA hereby reinforces its commitment of adopting and promoting a "zero-tolerance policy" before any practice or fact of corruption, bribery, or influences traffic associated, directly or indirectly, to any activity or business.

At all times, Third Parties must keep an ethical behavior that enables them to establish legitimate and productive relations with their own Third Parties and companies with which they have a contractual relationship. They shall act with honesty and integrity in all their contacts and commercial relationships with public or private entities in any country in which they operate.

Third Parties shall establish mechanisms that enable them to fight against any form of corruption and bribery in the development of its activities. This implies, the following, among others:

- To not make or offer –directly or indirectly– any payment in cash or kind, or any other benefit to human or legal persons for the benefit of any public or private authority or entity, political party or candidate to any public office so as to obtain or keep business or other advantages illegally.
- To not make or offer –directly or indirectly– any payment in cash or kind, or any other benefit to human or legal persons so that they abuse of their influence –real or apparent– to obtain business or other advantage from any public or private authority or entity.
- To not make or offer -directly or indirectly- any payment in cash or kind, or any other benefit to human or legal persons when it is known that all or part of the cash or kind shall be offered or delivered -directly or indirectly- to any public or private authority or entity, political party or candidate to any public office with any of the purposes mentioned in the foregoing two paragraphs.
- To not make payment of facilitation or procedure acceleration consisting on the delivery of cash or any other value thing, regardless of their amount, in exchange of ensuring or accelerating the procedure or action before any judicial body, public administration or official entity.
- Specifically, Third Parties shall not make, offer or accept –based on contracts with CPSA–
  any payment in cash or in kind or any other benefit from/to human or legal persons to
  obtain or keep any business or advantage for them or third parties that may cause a conflict
  between the interests of the supplier or third parties and CPSA's.

#### d) Safety and Hygiene, Health and Environment

Third Parties interacting with CPSA shall comply with all the applicable laws on health, safety & hygiene and environment. They shall ensure the implementation of the proper measures to protect the safety, hygiene and health of their employees, as well as to mitigate the environmental impact of their operations.



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To such purpose, Third Parties shall develop their activities in a way so as to minimize the negative environmental impacts, as per the legislation in force in each of the countries in which they operate, as well as to reach a high level of safety in their premises, products and services, paying close attention to the protection of their employees, contractors, clients and local environment. Especially when such are developed in CPSA premises, Third Parties shall know and make their employees and contractors fulfill all CPSA's health, safety, hygiene and environment regulations that may be applicable.

### e) <u>Confidentiality</u>

Third Parties shall follow confidentiality principles regarding the information to which they have access as a consequence of their relationship with CPSA in the development of their professional activity.

## f) Audit

CPSA reserves the right to confirm the adhesion of Third Parties with which they interact with the principles of this Code through documentary audits —even *in situ* ones—. To such end, the audit shall be expressly requested with at least 10 (ten) working days in advance. CPSA shall ensure not to interfere with the normal development of the tasks or operations of Third Parties during the Audit.

### 5. THIRD PARTIES RESPONSIBILITY

Third Parties commit to the following:

- a) To comply with this Code when keeping their relationship with CPSA
- b) To permit the audits mentioned on section f) of point 4) herein
- c) To implement the improvements and/or corrections considered necessary after and as a result of an audit conducted by CPSA; and
- d) To communicate CPSA any information they consider relevant regarding the requirements established herein.

# 6. FRAUD, ACTS IN BREACH OF THE CODE AND REPORT CHANNEL

Noncompliance with this Code by Third Parties may have different consequences in the contractual relationship with CPSA. Based on the seriousness of the noncompliance, consequences may range from warnings to the termination of the contract with no right to compensation —of any kind—, without the need to question Third Parties and their removal from the CPSA Suppliers or Approved Counterparties Record; notwithstanding other legal or administrative actions that may apply.

CPSA makes channels available to Third Parties so that they can communicate facts that can be considered as infringements or noncompliances with this Code or with the "Code of Business Conduct" of CPSA.

No retaliation shall be taken against those persons informing or reporting in good faith and genuinely. All cases shall be dully analyzed and, the corresponding measures shall be adopted.



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Irregular situations may be reported to the following report channels:

You can report irregular situations anonymously, confidentially and safely.

Telephone: 0-800-999-4636 / 0-800-122-7374
Web site: www.resguarda.com/centralpuerto
E-Mail: etica.centralpuerto@resguarda.com