

Contracting party: Soluciones Proconi SRL · CUIT (Argentine tax ID): 30-71747223-5

Ethics Policy and Internal Reporting System

1. Introduction and ethical commitment

Soluciones Proconi SRL (hereinafter, "**SPFire**" or "the Organization") is firmly committed to the highest standards of ethics, integrity, and transparency in all its operations. This policy is the cornerstone of our Compliance Model.

We recognize that building and maintaining a solid ethical culture requires efficient communication mechanisms to detect potential violations. This Policy establishes the principles governing our Internal Reporting System (the "**Ethics Channel**"), guaranteeing the protection of reporters, confidentiality, and data protection throughout the process.

2. Purpose of the policy

- Develop and comply with SPFire's ethical values.
- Establish the general principles governing the Internal Reporting System and the Ethics Channel.
- Foster a culture of compliance and prevention of unethical and illegal conduct.
- Early detection of irregularities that may pose a reputational or legal risk.
- Guarantee effective protection of the reporter against retaliation.

3. Scope of application

This policy applies to:

- All SPFire **employees**, regardless of position or type of contract.
- **Representatives**, executives, and members of any administrative body.
- **Related third parties**, including suppliers, clients, contractors, subcontractors, collaborators and anyone with a direct labor, commercial or professional relationship with Soluciones Proconi SRL, as well as former employees and candidates in selection processes.

Protection measures also extend to collaborators in the investigation, family members of the reporter, and related legal entities.

4. Scope of information

The Internal Reporting System is designed to communicate:

- Acts or omissions that may constitute violations of **European Union Law**, under Directive (EU) 2019/1937, or that affect EU financial interests or the internal market.
- Acts or omissions that may constitute **serious or very serious criminal or administrative offenses** under applicable Argentine legislation.
- Conduct contrary to SPFire's **internal regulations**, especially regarding data protection, information security, intellectual property, and, if applicable, the Code of Conduct.

The Ethics Channel must not be used for strictly labor-related complaints not involving a serious violation, which should be channeled through the usual Human Resources procedures.

5. Responsibilities

- **Management / Direction:** Main driver of the ethical culture.
- **Internal Reporting System Officer:** Person designated by Management to handle received communications diligently, confidentially, and impartially.
- **Employees and Related Third Parties:** Have the obligation to report any potential irregularity detected, acting in good faith.

6. Basic principles

6.1. Reporting of malpractice

All employees and related third parties have the possibility and the obligation to report any potential risk or violation that affects Soluciones Proconi SRL.

6.2. Good faith and truthfulness

Reporters must act with reasonable grounds to believe the reported information is true. Communication of false information in bad faith is prohibited.

6.3. Presumption of innocence

The investigated person is granted the presumption of innocence, the right to remain silent, and the right to refute the evidence against them.

6.4. Anonymity and confidentiality

The Ethics Channel allows anonymous reporting. If the reporter identifies themselves, absolute confidentiality of their identity and all related information is guaranteed.

6.5. Prohibition of retaliation

SPFire expressly prohibits any type of retaliation, threat or discrimination against reporters acting in good faith. Retaliation includes: dismissals, suspensions, demotions, negative performance evaluations, denial of promotions, etc.

6.6. Impartiality and effective protection

Communications will be handled in an equitable, objective, and independent manner.

6.7. Proportionality

Data collection will be strictly limited to what is objectively necessary for the investigation.

6.8. Rights to a hearing and defense

Except in exceptional circumstances, the investigated person will be heard and have the right to present evidence.

7. Data protection

Personal data included in communications will be processed in accordance with **Argentine Law N° 25.326 on Personal Data Protection**.

- SPFire will implement the necessary technical and organizational security measures.
- The reporter and any interested party may exercise their rights of access, rectification, updating, or deletion.
- Unnecessary data will not be collected. Irrelevant personal information will be immediately deleted.

8. Communication channels

8.1. Internal Ethics Channel

SPFire has enabled an internal channel accessible via sp-fire.com/en/linea-etica.

8.2. External channels

The user may also resort to competent public authorities in Argentina.

9. Non-compliance

- By an **employee**: sanctioned under the Argentine Labor Contract Law and applicable collective agreements.
- By a **related third party**: may lead to termination and/or indemnification actions.

Bad-faith communications may be subject to disciplinary measures and legal actions.

10. Publication and effect

Approved by the Management of Soluciones Proconi SRL. Enters into force on the date of publication at sp-fire.com. Reviewed periodically.