



CODE OF CONDUCT

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1. INTRODUCTION

PUERTOTRANS SRL is a young Marketing and Services company focused mainly on supplying the industry.

We are committed to sustainability and compliance; for this reason, our processes are oriented towards the creation of conditions that improve people's lives, seeking a balance between profitability, social development, and environmental impact; and on the other hand, we are committed to policies and procedures that guarantee compliance with the regulatory framework applicable to the current legal regime, aimed at eradicating any type of criminal activity and the provisions that regulate the creation and activity of our company, also considering internal policies, commitments to customers, suppliers or third parties.

We incorporate into the company's management processes and in the relationship with our employees, clients, suppliers, users, the community and other interest groups, a perspective of economic, social and environmental sustainability that accompanies the progress of people and the company. On the other hand, our business conduct is governed according to compliance parameters and rules; which includes the IDENTIFICATION of risks in the face of possible criminal conduct by our members; PREVENTION through preventive control procedures; MONITORING through reports and audits to make preventive actions effective; RESOLUTION in cases where problems of non-compliance arise and ADVICE for all groups involved in relation to current regulations and this Code of Business Ethics.

We know that growth depends on everyone. That is why we have a daily commitment to the community and society of which we are a part, respecting laws, ethical standards, human rights, diversity and the environment.

We developed our Management Policy, including our commitment to Compliance Management, based on the guidelines represented in a series of instruments that make up a globally accepted conceptual framework, including the principles of the United Nations (UN) Global Compact, the International Standard ISO 19600 on Compliance Management Systems, the ISO 37001 Standard on Anti-Bribery Management Systems, the International Standard ISO 26000 on Social Responsibility and Law 27,401 on Corporate Criminal Liability (especially articles 22 and 23).

The development of PUERTOTRANS SRL activities is carried out with a strict local component. The Company is committed to the growth of the towns, cities and provinces where its investments are located, seeking to achieve social sustainability while achieving its strategic objectives.

We understand that sustainability and commitment to ethical compliance must be present in our day-to-day activities and, therefore, form part of our organizational culture.

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At PUERTOTRANS SRL we have adopted this Code of Business Ethics (the “Code”) in order to document the principles of conduct and ethics that directors, officers and employees must comply with.

Our Code expresses the way in which we should conduct ourselves, assuming integrity, excellence and teamwork as some of the values that distinguish us and that are the basis on which we build our daily actions, and it is the responsibility of each one of us to know it and put it into practice at all times.

We are confident that we have the commitment of everyone to ensure that our principles of conduct and ethics are the basis for guaranteeing an excellent service to our Clients and Users, and for building relationships with our Suppliers, Employees, Shareholders, Authorities, Intermediate Organizations and with our Community.

To ensure the application of this Code, PUERTOTRANS SRL undertakes to carry out periodic training.

2. OUR ETHICAL PRINCIPLES

The ethical principles that underpin this Code are described below:

OUR MISSION

We are a young company dedicated to marketing, logistics and services, focused mainly on industrial supply.

OUR VISION To

be the best option to provide value to local and national clients, by meeting their required supply needs.

OUR PURPOSE

To be strategic partners of our clients, with passion and commitment, in providing solutions tailored to their needs.

OUR VALUES

The values established by PUERTOTRANS SRL are the guiding principles that determine the daily actions of the company, leading us to act in congruence and are a guide that must be observed by all of us who are part of PUERTOTRANS SRL.

HONESTY

It is the value that guides our conduct and elevates our dignity as people, always working within the framework of the law as a company, and personally within the organization.


SERVICE SPIRIT It is

the voluntary spirit that drives us to collaboratively resolve our own and others' needs, always maintaining a customer orientation.

TEAMWORK We

make a genuine effort to develop our human talent by assuming individual responsibilities to fulfill everyone's commitment to fulfill the company's mission.

SERVICE AND CUSTOMER FOCUS

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Each client is unique and has unique needs, which is why they deserve individual treatment to identify those needs and respond to them, generating trust and loyalty, thus providing added value to the client that distinguishes us.

CONTINUOUS IMPROVEMENT

It is an attitude that drives us to maintain focus on results, always seeking the best option for our clients, and the commitment to efficiently fulfill our role in the organization.

INNOVATION AND CREATIVITY

Constantly seeking technological innovations and more efficient processes to improve interaction with customers, suppliers, and company members.

SCOPE OF APPLICATION

This Code of Ethics applies to partners, managers, employees and collaborators in a dependent relationship and/or temporary contractors, as well as to professional service providers and business partners, being an integral part of the obligations that each one voluntarily assumes for the role they fulfill in the company.

3. COMPLIANCE WITH LEGAL, REGULATORY AND OTHER REQUIREMENTS APPLICABLE

• Compliance with the Code This


Code reflects our commitment to the highest standards of corporate governance and ethics. As such, directors, officers and employees of PUERTOTRANS SRL are required to:

- a. comply with the Code;
- b. assist and cooperate with audits and investigations related to the Code and other PUERTOTRANS SRL policies; and
- c. immediately report any violations of the Code.

Directors, officers or employees whose violation of the Code has been proven will be subject to disciplinary measures in accordance with the organization's Disciplinary Sanctions Regulations.

• Compliance with the law

We expect all our collaborators and allies to comply with the laws, rules and regulations applicable when carrying out work for PUERTOTRANS SRL, including, but not limited to, those regarding bribery and influence peddling, negotiations incompatible with the exercise of public functions, extortion, illicit enrichment of employees, false balance sheets and reports, bribery and fraud, conflict of interest, acceptance and granting of gifts and hospitality, equality and non-discrimination, harassment, health and safety and the environment.

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If you have any doubts or questions about the law, PUERTOTRANS SRL advises its directors, officers and employees to request clarification and advice through the Ethics Consultation Line.

4. RELATIONS WITH INTEREST GROUPS

- **Customer Relations Customers**

must be provided with courteous and efficient service, offering clear and precise information. Customers must receive responses to their requests, even if they are negative, always with respect, within the expected time frame and in accordance with development and profitability objectives.


- **Relations with suppliers and contractors**

Suppliers must be treated fairly and respectfully. Consequently, under no circumstances should they be disrespected, insulted or defamed. In choosing and contracting suppliers, PUERTOTRANS SRL will ensure their integrity and track record in the market, based on technical, professional, ethical, economic criteria and on needs, and must be conducted through the pre-established processes for purchases and contracts. Professional secrecy must be maintained regarding contracts with third parties or suppliers, not disclosing the offers presented by those summoned in order to obtain equality in the contract. The company must act with integrity and impartiality, maintaining independence of opinion regarding the establishment of prices and the purchase of products and goods. PUERTOTRANS SRL will not enter into contracts with companies or individuals with a history of fraudulent conduct, money laundering, financing of terrorism, companies registered in the REPSAL (Public Registry of Employers with Labor Sanctions, public registry dependent on the Ministry of Labor, Employment, and Social Security of the Nation), those that directly or indirectly commit corrupt practices or are found flagrantly violating the laws.

Where appropriate, background and reference checks should be conducted on suppliers of goods. Where reasonable and appropriate, efforts should be made to draft contracts with agents, consultants and other suppliers of goods that include terms requiring compliance with this Code and providing remedies, including cessation, for non-compliance. Where such provisions exist and there is a breach of the Code, appropriate corrective measures should be enforced against the agent, consultant or other supplier of goods.

- **Community and environmental relations The**

Company promotes its integration with the community, with dedication and a spirit of service, acting with commitment and responsibility. It is committed to protecting the environment, the health and safety of employees, clients, contractors, and the general public, promoting the incorporation and use of best practices in order to reduce the impact of climate change.

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As part of this commitment, we must comply with environmental, health and safety laws and requirements in all locations where we operate. Failure to comply with these laws, regulations and policies can have a negative impact on the community and the environment, as well as carry serious legal consequences.

- **Relationships in the workplace**

A diverse, pleasant, cooperative and productive work environment is encouraged. In this sense, employee conduct must be permanently governed by respect and appreciation of human beings, their privacy, individuality and dignity. Relationships between employees must be based on education, transparency, honesty and responsibility, both when sharing ideas and when receiving them. Likewise, a workplace that supports honesty, integrity, respect and trust must be promoted.

All employees must provide sufficient and truthful information about the activities they carry out and are obliged to report situations, events, misconduct, fraud or deception or any other situation that is not true.

5. CONFLICT OF INTEREST


Directors, officers and employees must avoid situations in which their personal interests may be in conflict, or appear to be in conflict, with the interests of the Company, and must perform the duties of their positions honestly, in good faith and in the best interest, without being influenced by personal considerations and relationships.

A conflict of interest may be real or apparent. An apparent conflict of interest would exist if a reasonably well-informed person could form the opinion that a director, officer or employee's ability to discharge his or her corporate duties, official powers or to perform official duties or functions was or will be affected by that person's privacy interest.

Directors and officers have a special obligation to act honestly, in good faith and in the best interest of PUERTOTRANS SRL, and must exercise the degree of skill and diligence reasonably expected of an ordinary person with their knowledge and experience.

6. PROMOTION OF PRIVATE INTERESTS

Directors, officers and employees must avoid external financial interests that may influence their corporate decisions or actions and must not engage in activities or transactions in which the activity or transaction may become detrimental or when the activity may be in conflict with the full fulfillment of their obligations to PUERTOTRANS SRL.

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If a director, manager or any employee has a direct or indirect personal interest in a proposed activity or transaction involving the Company, or if the director, manager or employee has discretionary decision-making powers that could result in a direct or indirect financial benefit to him or her due to his or her financial holdings, business or property interests or other relationships, there is a possibility of a conflict of interest. In these cases, at a minimum, these circumstances and these holdings must be fully disclosed in advance to the Board of Directors of PUERTOTRANS SRL and/or through the Ethics Hotline.

7. PRESENTS AND ENTERTAINMENT

• Acceptance of gifts and hospitality

It is important to exercise caution when accepting gifts, meals or entertainment in order to maintain trusting relationships with business partners or other interested parties.

Acceptance of gifts, invitations and entertainment is permitted, provided that:

a. They are not cash or cash equivalent; b.

They do not exceed the value of USD 100 or its equivalent in Argentine

currency. c. They are within the limits of what is appropriate, are a normal expression of courtesy or are within reasonable standards of hospitality;

d. They are advertising and promotional material, clearly marked with the name of the company or

brand; e. They do not compromise the integrity and reputation of


PUERTOTRANS SRL; f. They do not create suspicion about the objectivity and impartiality of the director, of worker; and

g. They are not observed as an influence that could, in fact or in appearance, affect the Company's decisions.

In the event of receiving an improper gift or benefit, they must return it to the person who offered it as soon as possible and, if there is no opportunity to return it or when the return may be perceived as offensive for cultural or other reasons, they must seek advice from any lawyer from PUERTOTRANS SRL.

• Gift giving and hospitality

It is important to exercise caution when giving gifts, meals or entertainment in order to maintain relationships of trust with business partners, clients or other interested parties. Gifts, invitations and entertainment are permitted, provided they are legal, are made sporadically and cannot be interpreted as an influence that could, in fact or in appearance, affect our decisions and/or the decisions of the Company.

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Gifts (including family members) may not exceed the value of USD 100 or its equivalent in Argentine currency. Gifts in cash or equivalent are not permitted under any circumstances.

8. BRIBERY AND CORRUPTION

• Bribes or facilitating payments

PUERTOTRANS SRL is committed to the highest level of honesty and integrity and therefore does not tolerate fraud, bribery or corruption.


Fraud can encompass a wide range of activities, such as falsifying books, records or property records, embezzlement, embezzlement and misappropriation of Company assets.

Although this Policy prohibits improper offers and payments to anyone, anti-corruption laws impose special rules for conducting business with government institutions and with people who work for or represent government entities. Basically, it is illegal anywhere to bribe government officials to obtain or retain business, to avoid or change the application of laws or regulations to our business activities, to obtain permits or licenses, to obtain clients, or to obtain benefits in any other way. Accordingly, bribery of government officials, government entities, and business partners is illegal, and giving or receiving any payment or gift in the form of a bribe or kickback is strictly prohibited. Specifically, PUERTOTRANS SRL prohibits:

- Carrying out acts on behalf of or in the interest of the Company that seek as their main objective to influence an official for the benefit of the Company or to alter or interfere with his or her duties of impartiality and objectivity.
- The search for or exploitation of privileged or confidential information. • Participation or collaboration in acts of direction or fraud conducted by officials.
- Making campaign contributions on behalf of the company in a manner consistent with the provisions of Law No. 26,215 on political financing and other laws with similar characteristics to the jurisdiction itself.
- The lack of internal communication due to the existence of links with government officials in higher ranks.

Both the payment of bribes and the detection of fraud must be reported immediately through the Ethics Helpline.

9. DEFENCE OF COMPETITION AND COMMERCIAL LEGALITY

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- Prevention of illegal acts in competitions and tenders

PUERTOTRANS SRL bases its relations with the public and private sectors on the principles of integrity and transparency, and rejects any action aimed at obtaining advantages in exchange for any type of undue or hidden compensation, bribery or act contrary to current legislation, as expressed in the previous sections.

Specifically, with regard to obtaining benefits in public or private sector tenders and bids, the Company prohibits offering, promising, paying or authorizing payments to any public sector employee or official for the purpose of obtaining or maintaining inappropriate business or benefits; to all personnel involved in the planning, negotiation, approval and execution of contracts or in any other interaction with the public or private sector, and to subcontractors, business partners and suppliers, either on their own or through third parties representing them.

Likewise, the directors or those in charge of the Company's bidding or competition process may not irregularly contract a specific subcontractor or supplier at the request of a public sector employee or official or in those cases in which they have information or indications that said contract may directly or indirectly benefit a public sector employee or official.

10. DISCRIMINATION AND HARASSMENT


- Equality and non-discrimination It

is committed to respecting and complying with the laws, provisions and regulations on human rights, applicable in the country where it operates, as well as those recognized internationally.

Likewise, on a daily basis we try to reflect the laws and human rights regulations in our policies and operating procedures, creating an environment free of any discrimination that could be based on race, color, gender or sexual identity, political, union, religious or other distinctions. Under no circumstances will a director, officer or employee be allowed to harass or discriminate against another based on prejudice of any kind, nor will comments or actions that tend to create a hostile work environment be tolerated. Equal employment opportunities will be offered to all employees and external applicants who are duly qualified based on the requirements that PUERTOTRANS SRL defines for the different positions.

In line with this policy, PUERTOTRANS SRL undertakes not to employ in conditions of forced labor, servitude or child labor.

Any incident of this type must be reported immediately to the Board of Directors and/or reported through the Ethics Hotline.

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- **Harassment and**

threats Any form of harassment is strictly prohibited. Harassment is not limited to sexual harassment, but includes the construction of negative stereotypes, threats, intimidation, hostile actions, use of epithets, or any conduct that degrades or demonstrates hostility or hatred towards a person based on their race, sex, color, origin, nationality, religion, sexual orientation, age, disability or other reasons. Likewise, influencing, offering influence, or threatening a career, salary or employment, with the purpose of obtaining any type of personal benefit or compensation, is strictly prohibited. Incidents of harassment and/or threats must be immediately reported to Senior Management and/or reported through the Ethics Hotline.

11. WEAPONS, DRUGS & ALCOHOL

- **Weapons, drugs and alcohol** Under

no circumstances will any type of weapons be allowed into the workplace, nor will any level of violence be tolerated in the workplace or any other place related to work.

Committed to ensuring the health, safety and productivity of its staff, the Company considers unacceptable, and therefore prohibits, the consumption of psychotropic drugs, alcohol and illegal drugs during work activities and/or within its facilities. It will also not be possible to enter the Company's facilities under the influence of such substances, nor to possess, distribute and/or sell them.

12. FRAUD, PROTECTION OF COMPANY ASSETS, ACCOUNTING

- **Control and use of assets**

The Company's assets must be protected by taking care of them as if they were one's own. This applies to both physical and material assets, as well as information and intellectual property, which may only be used to carry out normal Company activities and for authorized purposes. Assets, raw materials, uniforms and tools, inventoried items, stationery and paper supplies, cleaning supplies, cafeteria and packaging materials, money, supplies or other resources must not be used for personal purposes or personal benefit, such activity being understood as fraud susceptible to administrative, criminal and labor sanctions. Fraudulent actions include theft of money, false expenses, false accounting records, improper use of company cash, use of false invoices, falsification of delivery notes and details of stocks and merchandise and products intended for customers. The following are considered tasks contrary to this policy, by way of example: making personal use of the company's monetary resources; carrying out operations for personal or family benefit to the detriment of the company; distorting accounting records in a fraudulent and intentional manner;

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falsifying or altering documents; failing to report any operational or financial irregularities in a timely manner; making fictitious transactions such as purchases, expenses and loans; faking sales by invoicing in advance; cashing checks by falsifying endorsements; granting guarantees, bonds and loans, discounting documents or compromising the Company's credit for personal, family or third party benefit; providing privileged information for personal, family or third party benefit; disclosing information that endangers interests or prestige; hiring, remunerating or compensating personnel outside of what is authorized or in an undocumented manner; omitting, in a malicious and intentional manner, tax obligations that generate sanctions, property damage or future contingencies for the company; failing to comply with legal provisions that generate sanctions by the authorities, property damage or future contingencies; negligently disregarding policies, rules and practices for good administration with serious harm to them; evidence of intoxication by drugs, alcohol and/or having immoral conduct in the facilities; discriminate, harass or intimidate another person on the basis of race, color, sex, age, origin, beliefs, sexual preference or physical ability; fail to comply with safety regulations that put the lives of personnel or the assets of the Companies at risk; use the assets of the Company to commit criminal acts; legally compromise PUERTOTRANS SRL without having authority or authorization for such purposes; carry out operations with assets for personal, family or third party benefit without having express authorization from his or her immediate supervisor; influence, coerce, manipulate or deceive any auditor who performs an investigation or review within any of PUERTOTRANS SRL; carry out unnecessary

• **Computer and communication**

resources Access to these resources is a benefit and not a right, therefore the use of the computer and communication assets and equipment of PUERTOTRANS SRL will be used for the development and fulfillment of its tasks and only in accordance with the will and discretion of the company. All resources provided (including telephones, computers, electronic networks, email, cell phones, mobile devices, among others) are the property of PUERTOTRANS SRL, are intended for work use and must be used in good faith and in compliance with the law. The use of these resources provided by the company must not be considered confidential or private and any activity that could damage or harm them is prohibited. All communications and information transmitted through, received from and created or stored in the computer system (including disks, compact disks or other storage media) are considered documents of PUERTOTRANS SRL and are its property. The use of the Internet, telephony and any other communication system is primarily intended for the Company's activities; However, within reasonable limits it may be used for personal purposes, provided that: PUERTOTRANS SRL reserves the right to audit, examine and/or monitor the use of computing and communication resources, being able to access all email messages, voice mail, instant messaging, data and all information stored on equipment or tools provided by the company for the development of tasks. Under no circumstances may it be used for personal purposes.

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PUERTOTRANS SRL equipment unauthorized software, nor use the software for purposes other than the Company's business.

- **Company-sponsored travel and expenses** Travel and entertainment expenses must be consistent with the company's objectives. Employees must not make a profit or suffer a loss as a result of travel on company behalf, always maintaining a modest conduct and accounting for expenses incurred as indicated in the corresponding policy.

- **Work Dedication**

PUERTOTRANS SRL employees must be fully dedicated to the functions they perform within the Company. In the event of carrying out other work activities, these may not be carried out during working hours, may not be incompatible with the tasks performed and may not be carried out with Company resources. In case of doubt, Senior Management must be consulted.

Additionally, employees must be available to comply with the functional and geographical mobility required, without prejudice to the employer's obligation to provide the necessary means for the performance of their duties. Those who perform tasks or hold paid positions on behalf of PUERTOTRANS SRL will receive special treatment for the sums they receive when considering their annual income, within the remuneration policy of PUERTOTRANS SRL.


- **Accounting Records and**

Reports Only authorized employees may make accounting records, which must be entered in a timely and appropriate manner to allow for the preparation of accurate financial records and to clearly reflect the relevant responsibility. Altering accounting records and making entries in books that intentionally conceal or disguise the true nature of transactions, as well as maintaining unrecorded funds, is prohibited. All employees must comply with current legal, professional accounting and regulatory standards.

13. CONFIDENTIAL INFORMATION

Company information may not be used for purposes other than the performance of work duties, nor disclosed without prior authorization. The prohibition of disclosing information extends to spouses, partners, associates, family members, friends or persons with whom one is linked by frequent or close association. All information generated, transmitted or stored in PUERTOTRANS SRL will be considered confidential and private, and may not be disclosed unless expressly authorized. The information obtained must not be used for personal benefit or that of third parties. All employees must keep confidential information in a safe place and form, limiting access only to those who need it to carry out their duties.

The commercialization and/or dissemination of any type of information from PUERTOTRANS SRL is prohibited, who reserves the rights and intellectual property over all information, inventions and/or

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creation that is developed by its employees as a result of their work activity. The Company recognizes and protects the privacy and confidentiality of employee records, including medical records. These records will not be analyzed by third parties outside the company, except with written authorization or as required by current regulations or as required by a subpoena or court order issued by a competent court or as requested by a judicial, administrative or legislative body in the exercise of its legal and competent powers.

14. MONITORING AND EVALUATION OF COMPLIANCE WITH THE CODE OF CONDUCT BUSINESS

The Senior Management of PUERTOTRANS SRL will be responsible for notifying all its employees of this Code of Business Ethics and for requesting confirmation of receipt and acceptance by signing an acknowledgement of receipt. The Company reserves the right to modify the content of this Code and to request any employee, manager or contractor to sign and present the signed acknowledgement of receipt upon entering the Company or at any other time in the event of any modification to the Code.

PUERTOTRANS SRL will conduct annual training for its employees, officers and managers, with the aim of implementing this Code of Conduct in all sectors of the Company. It also undertakes to monitor and evaluate, if necessary, an update of the Code to reflect the highest standards of integrity and ethics.

The Company will appoint a Compliance Officer to be responsible for handling the Ethics Hotline. He or she is also responsible for transmitting the queries received in a timely manner to ensure their treatment and resolution. The control and monitoring of non-compliance with this Code is the responsibility of each area leader, together with the support of the Human Resources area and the Legal Advisor of the organization.

15. NON-COMPLIANCE

A violation of the Code may, in some circumstances, result in you and PUERTOTRANS SRL being subject to severe criminal and civil penalties. With respect to a possible bribe, the consequences could include fines and even imprisonment. Violations of this Code may also cause collateral damage to the Company in other areas, including significant damage to our reputation.

Any violation of this Code will be taken seriously and, in the case of PUERTOTRANS SRL staff, may result in disciplinary action up to and including dismissal. Additionally, we may, where appropriate, refer the matter to the relevant government authorities.

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Under no circumstances may ignorance of this Code of Business Ethics be claimed, nor may violations thereof be authorized, consented to or tolerated. No employee who in good faith makes a report of a situation that he or she believes to be contrary to the principles of this Code or any applicable law shall be sanctioned or suffer retaliation as a result of his or her report.

16. REPORTING ILLEGAL OR VIOLATORY CONDUCT

PUERTOTRANS SRL encourages all its managers, employees and partners to support our ongoing efforts in good corporate governance and social responsibility. All known or suspected violations of this Code (including potential violations of the law) must be reported immediately to Senior Management and/or through the Ethics Hotline.

PUERTOTRANS SRL has established certain channels to report violations or suspected violations, including those identified by an external supplier of goods or services, who may make their complaint by telephone and/or email and direct it to Senior Management and/or through the Ethics Consultation Line.

In the event of any complaint or inconvenience, the contact for the Ethics Consultation Line is specified next:

Email: compliance@puertotrans.com.ar