



Transformadores TUSAN S.A.



ETHICS CODE

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1

Purpose

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1. PURPOSE

The purpose of the Ethics Code of Transformadores TUSAN S.A. is to establish the guidelines that must govern the ethical behaviour of all its directors, administrators and workers in their daily performance, with regard to the relations and interactions that it maintains with all its stakeholders.

These are the employees themselves, customers, suppliers and external workers, shareholders, public and private institutions and society in general.

This Ethics Code is based on the definition of the Mission, Vision, Values and Principles of Transformadores TUSAN S.A., hereinafter TUSAN, which it complements, and constitutes a guide for action to ensure appropriate behaviour in the professional performance of its collaborators, in accordance with both the law and the established Regulatory System, respecting the values of their respective cultures.

The TUSAN Ethics Code reflects the principle of due diligence applied by TUSAN for the prevention, detection and eradication of irregularities related to non-compliance with the Code and the established internal rules, including those referring to criminal offences. Specifically, the provisions of the criminal prevention models will be respected in each of the areas, complying with legislation on the criminal liability of legal persons.

The company understands that diligence in these matters requires, among others, designing and implementing control models that regularly analyse risks in the matters covered by this Code, ensure awareness of the rules in the organisation, define responsibilities and establish procedures that allow for confidential reporting of irregularities, as well as their resolution. The company understands that the procedures it has implemented, including the Crime Prevention Model, enable it to respond to the above elements.



Scope of application



2. SCOPE OF APPLICATION

The TUSAN Ethics Code is targeted at its directors, executives or managers, administrators and, in general, all TUSAN employees, regardless of the position they hold or the place where they work. It also applies to all companies in which TUSAN has a majority shareholding and in which it is responsible for their operation and/or management.

Furthermore, the Company will promote and encourage its suppliers and contractors to adopt behavioural guidelines consistent with those defined in this Ethics Code.

Where circumstances dictate, the company may ask its suppliers, contractors and counterparties to formalise their commitment to comply with the Code or the guidelines it establishes. Likewise, the application of the Code may be extended to any person or organisation linked to TUSAN when the company deems it appropriate and the nature of the relationship makes it possible.

The Board of Directors and the First Level of Management of TUSAN shall use all the means at their disposal to disseminate the Mission, Vision, Values and Principles of TUSAN, and to enforce compliance with the guidelines for conduct contained in this Code.

They will also be role models in their behaviour and level of compliance with the Code.

The criteria of conduct included in this Code are not intended to cover all situations or circumstances that directors, executives and employees of TUSAN may encounter, but rather to establish general guidelines for conduct that will guide them in the way they act during the performance of their professional activity.



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Guiding principles of
conduct in TUSAN

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3. GUIDING PRINCIPLES OF CONDUCT IN TUSAN

TUSAN believes that the trust of its shareholders, customers, suppliers and external workers, as well as the social environment in which it operates, is based on the integrity and responsibility in the professional performance of each of its employees.

Integrity is understood as acting ethically, honestly and in good faith.

Professional responsibility is understood as acting proactively, efficiently and with a focus on excellence, quality and willingness to serve.

TUSAN expects everyone to behave with integrity and responsibility in the performance of their duties.

TUSAN also expects its external suppliers and employees to behave in accordance with these principles.

All are welcome to ask any questions about the interpretation of the guidelines for conduct contained in this Code and should report, in good faith and without fear of reprisal, any non-compliance with the Code guidelines that they observe in their professional performance, to their line manager or to the Audit Committee through the Compliance Officer or whistleblower line available on the company's website <https://tusan.cl/informacion-corporativa/>

Communications made to the Compliance Officer and through the whistleblowing line will be treated confidentially and in accordance with the provisions of the Personal Data Protection Act.





Standards of
Conduct

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4. STANDARDS OF CONDUCT

The Ethics Code determines specific guidelines for action in the following areas of contents:

- 4.1. Respect for legality, human rights and ethical values.
- 4.2. Respect for people.
- 4.3. Professional development and equal opportunities.
- 4.4. Cooperation and dedication.
- 4.5. Health and safety at work.
- 4.6. Use and protection of assets.
- 4.7. Corruption and bribery.
- 4.8. Irregular payments and money laundering.
- 4.9. Corporate image and reputation.
- 4.10. Loyalty to the Company and conflicts of interest.
- 4.11. Information and knowledge treatment.
- 4.12. Customer relations.
- 4.13. Relations with shareholders.
- 4.14. Relations with contractors and suppliers.
- 4.15. Respect for the environment.

4.1 respect for legality, human rights and ethical values

TUSAN assumes the commitment to act at all times in accordance with current legislation, with the established internal regulatory system,

and with internationally accepted ethical practices, with full respect for human rights and public liberties.

TUSAN's activities and operations are carried out in accordance with its Mission, Vision, Values and Principles statement and its adherence to the United Nations Global Compact (Annex), which aims to adopt universal principles in the areas of human rights, labour standards and the environment.

References for ethical behaviour at TUSAN are the Universal Declaration of Human Rights, the Tripartite Declaration of the International Labour Organisation (ILO), the Guidelines for Multinational Enterprises of the Organisation for Economic Cooperation and Development (OECD) and, in particular, the United Nations Guiding Principles on Business and Human Rights.

Within the framework of TUSAN's permanent commitment to the promotion and respect of Human Rights, internal guidelines and policies have been developed, which must be respected by all employees, executives and directors of the Company, without exception.

In particular, TUSAN respects the freedom of association and collective bargaining. Likewise, it recognises the rights of ethnic minorities in the places where it operates, rejecting child labour and, in general, any form of exploitation, being diligent in complying with the principles established in the aforementioned regulations.

All directors, executives, employees, suppliers and external collaborators must comply with the laws in force in the places where they carry out their activities, in accordance with the spirit and purpose of these laws, and observe ethical behaviour in all their actions.

Particular attention should be paid to compliance with legislation on criminal liability of the legal entity where TUSAN operates. In this respect, TUSAN has a Crime Prevention Policy and Procedure that establishes the guidelines of TUSAN's Crime Prevention Model, and these form part of the Company's integral Compliance system. The purpose of this Model is to prevent, detect and respond to conduct that could constitute one of the offences set out in Law No. 20.393 on the criminal liability of legal persons.

Furthermore, any conduct which, even if not in violation of the law,



may damage the reputation of the Company with respect to the community, the government of the country or other bodies, and adversely affect its interests, must be avoided.

Directors, executives and employees of TUSAN must act with honesty and integrity in all their contacts or transactions with the authorities and officials of the different governments and administrations, ensuring that all the information and certifications they submit, as well as the declarations they make, are truthful.

Everyone must be aware of the laws that affect their work, requesting, where appropriate, the necessary information through their superior or the corresponding instances.

No director, executive or employee consciously collaborates with third parties in the violation of any law, or participates in any action that compromises respect for the principle of legality.

For its part, the company will provide the necessary means for everyone to be aware, at all times, of the external and internal regulations relevant to the functions they perform, and will establish the necessary internal control models to ensure compliance with the law and ethical values.

In the event of any situation that implies a lack of respect for legality, human rights or ethical values, collaborators must inform TUSAN through their hierarchical superior and the Compliance Officer directly or using TUSAN's Inquiries and Complaints Line available on the company's <https://tusan.cl/informacion-corporativa/>

4.2 Respect for people

TUSAN rejects any manifestation of physical, psychological or moral harassment or abuse of authority, as well as any other conduct that may generate an intimidating or offensive environment with the rights of individuals.

Directors, executives and employees of TUSAN should treat each other with respect by fostering cordial relations and a pleasant, healthy and safe working environment.

Everyone has an obligation to treat colleagues, superiors and subordinates fairly and respectfully. In the same way, relations with the employees of suppliers or contractors shall be based on professional respect and mutual collaboration.

TUSAN considers the integral development of the individual to be important and will therefore facilitate the necessary balance between professional and personal life.

4.3 Professional development and equal opportunities

TUSAN promotes the professional and personal development of all, ensuring equal opportunities through its action policies.



It does not accept any kind of discrimination in the work or professional field for reasons of age, marital status, race, colour, sex, religion, union membership, political opinion, nationality, national ascendancy, social origin or disability.

In addition, TUSAN supports and is committed to the implementation of public policies established to promote greater equality of opportunity.

The selection and promotion of personnel at TUSAN is based on the competencies and performance of professional functions, and on the ability criteria defined in the job requirements.

Everyone must actively participate in the training plans made available by the Company, involving themselves in their own development and committing themselves to keeping the necessary knowledge and skills up to date, in order to promote their professional progress and contribute value to customers, the Company's shareholders and society in general.

Persons in managerial or leadership positions should act as facilitators of the professional development of their employees, so as to foster their professional growth within the Company.

4.4 Cooperation and dedication

TUSAN fosters an environment of cooperation and teamwork for a better use of all capacities and resources.

Everyone must act in a spirit of collaboration, making available to the other organisational units and people in the company the knowledge or resources that can facilitate the achievement of its objectives and interests.

However, this obligation shall not contravene the legal limitations on separation of activities relating to participation in outside organisational structures and the provision of commercially sensitive information contained in the legislation.

Likewise, whenever it may establish it by law, those responsible for the daily management of certain activities shall be encouraged to have effective decision-making capacity over them, without prejudice to the appropriate supervision by the General Management.

It is important to work efficiently during the working day, optimising the time and resources made available by the Company, and trying to provide maximum value in all the processes in which it participates.

4.5 Health and safety at work

TUSAN strictly complies with the occupational health and safety regulations established by law, promotes the adoption of policies on these matters, adopts the preventive measures established in the regulations, and ensures compliance with these regulations at all times.

It also promotes and encourages the application of its occupational health and safety standards and policies by the contractors and suppliers with which it operates.

TUSAN believes that safety is an individual responsibility and a condition of employment and will not allow unsafe behaviour that could cause serious harm to people and/or facilities.

In order to avoid these unsafe behaviours, there are a series of red lines that must not be crossed, which are as follows:

- Concealing work accidents or very serious incidents, or inducing third parties to do so, caused in the execution of activities on behalf of the company, whether by its own personnel or any external collaborator providing services

- Falsifying security records
- Order non-compliance with safety standards

Everyone must be aware of and comply with the rules on occupational health and safety protection and ensure the safety of themselves, other workers, customers, suppliers, collaborators and, in general, all persons who may be affected by the development of their activities.

For its part, TUSAN will provide its personnel with the necessary resources and knowledge to enable them to perform their duties safely and in a healthy environment.



4.6 Use and protection of assets

TUSAN places at the disposal of its personnel the resources necessary for the performance of their professional activity, and undertakes to provide the means for the protection and safeguarding of these resources.

Everyone must use the Company's resources responsibly, efficiently and appropriately in the context of their professional activity. They must also protect and preserve them from any improper use that could be detrimental to the interests of the Company.

The company does not permit the use of the equipment it makes available to its directors, executives and employees to use software or computer applications that are illegal to use, that may damage its image or reputation, or to access, download or distribute illegal or offensive content.

With regard to TUSAN's internal and external property security personnel, it considers the Voluntary Principles on Security and Human Rights as a reference.

4.7 Corruption and bribery

Corruption and bribery occur when directors, executives , or employees use unethical practices to obtain

some benefit for the company or for themselves. Corruption and bribery are one of the categories of fraud.

TUSAN has an Anti-Corruption Policy which defines the principles to be followed in order to prevent this type of risk.

The directors, executives and employees of TUSAN, in their relations with third parties and, in particular, with public authorities and institutions in the different places where it operates, shall act in a manner consistent with the Company's Anti-Corruption Policy and the national and international provisions for the prevention of corruption and bribery, including the provisions of the legislation on the criminal liability of legal persons and the OECD Guidelines for Multinational Enterprises.

TUSAN declares that it is against influencing the will of people outside the company to obtain any benefit through the use of unethical practices. Nor will it allow other persons or entities to use such practices with its collaborators.

Directors, executives and employees of the Company may not accept, directly or indirectly, gifts or compensation of any kind intended to improperly influence their business, professional or administrative relationships, whether with public or private entities.



They may not make, either directly or indirectly, payments, gifts or compensation of any kind that are not considered to be in the normal course of business, in an attempt to improperly influence their commercial, professional or administrative relations, whether with public or private entities.

In this regard, TUSAN has developed an internal Gifts and Hospitality Policy, which defines the guidelines to be followed for the giving or receiving of any type of gift or hospitality.

Those third parties to whom TUSAN may have recourse for the commercial development of the company must assume, in their relations with private and public entities, commitments similar to those set out in this Code.

In addition, the directors, executives and employees, in the performance of their professional duties, shall ensure compliance with the internal control established to prevent irregularities and undue advantages in the company's relations with third parties.

4.8 Irregular payments and money laundering

TUSAN establishes policies to prevent and avoid, in the course of its operations, the making of irregular payments or money laundering originating from illicit or criminal activities.

The aforementioned policies establish specific controls on those economic transactions, both collections and payments, of an unusual nature or amount made in cash, bearer cheques, corporate credit cards, electronic

payments or in general any payment instrument, as well as on all those payments made to entities with bank accounts opened in tax havens, identifying in all cases the ownership of the same.

All shall remain vigilant in cases where there may be indications of lack of integrity of persons or entities with whom the Company has dealings.

Finally, special attention will be paid to extraordinary payments, which are not contemplated in the agreements or contracts in question.

4.9 Corporate image and reputation

TUSAN considers that one of the basic elements that contribute to its corporate image and reputation is the establishment of responsible citizenship relations in the communities in which it operates.

All Company personnel, in carrying out their activities, must consider the interests of local communities.

The Company considers its corporate image and reputation as one of its most valuable assets to preserve the trust of its shareholders, customers, employees, suppliers, authorities and society in general.

All must take the maximum care to preserve the company's image and reputation in their professional actions

They will also monitor the respect and correct and appropriate use of the corporate image and reputation by the employees of suppliers and contractors.

Directors, executives and employees must be especially careful in any public intervention, participation in professional conferences or seminars and in any other event that may have a public dissemination (including comments on social networks), whenever they appear on representation of the Company.

TUSAN does not finance political parties or their representatives or candidates.

Any association or collaboration with political parties shall be on a personal basis and shall be completely separate from the activities of the Company.

The Company will apply due diligence to ensure the respectability of the organisations and causes it is supporting, complying with the established internal regulations, which include the counterparty background check, which analyses, among others, reputational risk.

On a regular basis, the company will make public the names of the main organisations it supports through its social activities.

4.10 Loyalty to the Company and conflicts of interest

Conflicts of interest arise in circumstances in which the personal interests of directors, executives or employees directly or indirectly are contrary to or collide with the interests of the Company, interfere with the proper discharge of their professional duties and responsibilities or involve them in a personal capacity in any transaction or economic operation of the Company.

TUSAN considers that the relationship with its directors, executives and employees must be based on loyalty born of common interests.

In this regard, TUSAN respects the participation of its directors, executives and employees in other financial or business activities as long as they are legal and do not enter into unfair competition or collision with their responsibilities in TUSAN.



In addition, they must inform the Company in the event that they or their close families participate or will participate in the governing bodies of other companies that may conflict with the interests of TUSAN.

TUSAN has guidelines and procedures in place to properly report and manage conflicts of interest to which any director, executive or employee of the Company is exposed.

In carrying out their professional responsibilities, everyone must act loyally and in the best interests of the Company. They must also avoid situations that could lead to a conflict between personal interests and those of the Company. They must therefore refrain from representing the Company and from intervening in or influencing decision-making in any situation in which they directly or indirectly have a personal interest.

4.11 Information and knowledge treatment

TUSAN considers information and knowledge as one of its main and essential assets for business management, which is why they must be subject to special protection.

Declares the truthfulness of information as a basic principle in all its actions, whereby directors, executives and employees must truthfully transmit all the information they have to communicate, both internally and externally, and under no circumstances shall they knowingly provide incorrect or inaccurate information that could mislead the recipient.

All persons entering any information into the Company's computer systems must ensure that it is accurate and reliable.

In particular, all economic transactions of the Company shall be clearly and accurately reflected in the relevant records, through the corresponding Accounting Accounts, as well as all operations carried out and all income and expenses incurred.

TUSAN personnel shall refrain from any practice that contravenes the commitment to clearly and accurately reflect all economic transactions in the Company's Accounts.

All are required to maintain the strictest confidentiality of all reserved information to which they have access as a result of their professional activity, from commercial transactions to pricing strategies and negotiations with suppliers.

Those who have reserved information about the Company, or about important aspects of the Company's strategy, policies, plans or assets, must preserve it so that it cannot be misused and refrain from misusing it for their own benefit or that of others. The misuse or disclosure of confidential Company information, by any means, will be considered a non-compliance with this Code.

If there is any doubt about the nature of the information, it should be considered reserved until otherwise indicated.

TUSAN promotes that the information and knowledge generated in the Company flows adequately among all its organisational units, in order to facilitate the management of activities and enhance the development of people.

All information and knowledge, understood as the conceptual result of the integration of diverse information, generated within the scope of the Company, is the property of the Company under the terms referred to in current legislation.

Directors, executives and employees have the duty to preserve the Company's knowledge, facilitating its dissemination within TUSAN and making it available to the knowledge management systems that are set up within the Company.

Directors, executives and employees must ensure that they do not share commercially sensitive information between Group companies, where required by applicable law.

TUSAN complies with current legislation on data protection, respecting the right to privacy and protecting the personal data entrusted to it by its customers, employees, suppliers and external collaborators, candidates in selection processes or other persons.

TUSAN's directors, executives and employees protect the intellectual property of the Company and others, including, but not limited to, patents, trademarks, domain names, copyrights (including software copyrights), design rights, database extraction rights or know-how rights.

In their relations with third parties, all will scrupulously follow the rules and procedures in this area to avoid infringing the rights of third parties.



4.12 Customer relations

TUSAN assumes, leads and promotes the commitment to quality, providing the necessary resources to achieve excellence and establishing the appropriate measures to ensure that the quality policy is practised by all employees in accordance with these principles.

TUSAN competes fairly in the marketplace and does not admit deceptive, fraudulent or malicious conduct that would lead the company to obtain undue advantage

All must act with integrity towards the company's customers or internal clients, aiming to achieve the highest standards of quality, excellence in service delivery and the long-term development of relationships based on trust and mutual respect.

The information or advice provided to clients must always be sufficient, truthful, timely and appropriate. Under no circumstances may customers be provided with misleading, ambiguous or insufficiently rigorous information that could mislead them or lead them to make wrong decisions.

4.13 Relations with shareholders

TUSAN's purpose is the continuous creation of value for its shareholders, which is why it is committed to providing objective, transparent, adequate and timely information on the company's performance and under equal conditions for all its shareholders. Likewise, TUSAN undertakes to develop the necessary bases for the participation of its shareholders in the decisions that correspond to them.

4.14 Relations with contractors and suppliers

TUSAN considers its suppliers and contractors to be an indispensable part of achieving its growth and service quality improvement objectives, seeking to establish relationships with them based on trust and mutual benefit.

TUSAN assumes the commitment to promote among its suppliers and external collaborators, without prejudice to compliance with contractual conditions, and under the premise of respect for the power of management, practices in accordance with the guidelines of conduct included in this Ethics Code.

Where circumstances dictate, the company may require its suppliers and contractors to undertake to expressly endorse and comply with the provisions of this Code.

All Company personnel who participate in supplier and external collaborator selection processes are obliged to act impartially and objectively, applying transparent criteria and complying strictly and without exception with the internal regulations on the matter, including the procedure for reviewing counterparty background, which analyses and evaluates the risk of operations with third parties, quality and cost criteria and avoiding the collision of their personal interests with those of the Company.

Likewise, TUSAN offers its contractors and suppliers the possibility of confidentially, in good faith and without fear of reprisals, contacting the Audit Committee through the Compliance Officer or whistleblowing line available on the company's website on the company's <https://tusan.cl/informacion-corporativa/>

when they believe that the practices of company personnel are not in accordance with the provisions of this Code.

The agreements established between TUSAN and its suppliers or contractors include clauses regarding compliance with certain ethical, social and environmental standards.

4.15 Respect for the environment

Preserving the environment is one of TUSAN's basic principles of action. Consequently, it has defined a policy and is implementing an environmental management system.

Company personnel must be aware of and accept this policy and act at all times in accordance with the criteria of respect and sustainability that it inspires, adopt habits and conduct related to good environmental practices and contribute positively and effectively to the achievement of the established objectives.

Likewise, everyone should make an effort to minimise the environmental impact of their activities and of the use of the facilities, equipment and means of work placed at their disposal, making efficient use of them.

In relations with contractors or suppliers, these principles shall be conveyed and compliance with the environmental procedures and requirements applicable in each case shall be required.





Acceptance of
and compliance
with the **Code**

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5. ACCEPTANCE OF AND COMPLIANCE WITH THE CODE

The rights and obligations contained in this Ethics Code are of a mandatory nature and are also included in the Company's Internal Regulations on Order, Hygiene and Safety.

The Company will communicate and diffuse the content of this Ethics Code to all its personnel and to those third parties for whom it is relevant. Personnel must formally commit to compliance with the Code at the time of joining the Company and on those occasions when the Company so requires, due to circumstances of the environment or requirements of the authority, among others.

In addition, the Company will periodically require its administrators and employees to formally state that they are aware of and comply with the guidelines for conduct established in the Code and will hold training sessions on the different aspects of the Code.

TUSAN expects a high level of commitment to comply with this Ethics Code. All may be assessed on the basis of compliance with this Code. Non-compliance will be analysed in accordance with internal procedures and regulations, legal regulations and agreements in force, and the appropriate sanctions will be applied if necessary.

Any doubts that may arise regarding the interpretation or application of this Ethics Code should be consulted with the hierarchical superior or, if necessary, with the Audit Committee through the Compliance Officer.

No one, regardless of level or position, is authorised to ask an employee to contravene the provisions of this Ethics Code. Neither can misconduct be justified on the basis of a superior order or ignorance of this Code.

Non-compliance with the Code of Ethics puts TUSAN's reputation at risk and could compromise its solidity. For this reason, all are obliged to report to their hierarchical superior and to the Audit Committee, through the Compliance Officer, any compliance breach or malpractice they may observe in the performance of their professional activities.

TUSAN has established formal channels supervised by the Audit Committee, so that everyone can make, in good faith and without fear of reprisals, queries or reports of non-compliance with the provisions of this Code.





6

Audit
Committee





6. AUDIT COMMITTEE

The Audit Committee is a consultative and recommendatory body which has, among its purposes:

- Promote the diffusion, knowledge and compliance with the Ethics Code.
- Interpreting the Code of Ethics and guiding action in case of doubt.
- To facilitate the resolution of conflicts related to the application of the Ethics Code.
- Facilitate and manage a communication channel for all workers, suppliers and contractors to make, in good faith and without fear of reprisals, enquiries or communications of non-compliance with the Ethics Code or any other related information.
- Report to the Board of Directors of TUSAN on the diffusion of and compliance with the Ethics Code, with the support of the Compliance Officer, as well as on the activities of the Committee, elaborating recommendations or opportune proposals to keep it updated, improve its content and facilitate the application of those aspects that require special consideration.

The composition of the Audit Committee is contained in the Rules of Procedure of the Audit Committee.

The Committee shall submit its proposals to the Board of Directors for approval.



Validity

7. VALIDITY

The Ethics Code enters into force on the day of its publication and shall remain in force until terminated. It will be reviewed and updated periodically by the Board of Directors, at the proposal of the Audit Committee with the collaboration of the Compliance Officer, who will take into account the suggestions and proposals made by executives or employees and the commitments acquired by TUSAN in terms of social responsibility and good governance.

Final approvals of each update of the Code of Ethics will be made by the Board of Directors of the Company.

Edition	Date	Reasons for editing and/or summary of changes
1	21/10/2015	Board Approval.
2	02/11/2023	Update. Board Approved.
3	22/07/2024	Policy Review.

ANNEX

United Nations Global Compact (Global Compact)

Universal Principles in the fields of human rights, labour standards and the environment.

• Human rights:

1. Support and respect the protection of fundamental, internationally recognised human rights within its sphere of influence.
2. Ensure that they are not complicit in human rights abuses.

• Labour rights:

3. Support freedom of association and the effective recognition of the right to collective bargaining.
4. Support the elimination of all forms of forced or compulsory labour.
5. Supporting the elimination of child labour.

6. Support the abolition of discriminatory practices in employment and occupation.

• Environment

7. Support a precautionary approach to environmental threats. Companies should support a precautionary approach to environmental threats.
8. Promote initiatives that encourage greater environmental responsibility.
9. Favouring the development and diffusion of environmentally friendly technologies.

• Corruption

10. Companies should work against corruption in all its forms, including extortion and bribery.

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