



CODE OF CONDUCT AND CORPORATE COMPLIANCE MANUAL

OPCS GROUP CORPORATION

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Index

INTRODUCTION AND COMMITMENT	4
Scope of Application.....	¡Error! Marcador no definido.
Control and Compliance.....	6
Version	7
Our Values.....	¡Error! Marcador no definido.
ANTI-CORRUPTION POLICY	10
Money Laundering and Terrorism Financing	¡Error! Marcador no definido.
Relations with Governments.....	¡Error! Marcador no definido.
Donations, Sponsorships and Gifts	¡Error! Marcador no definido.
Commission Payments	¡Error! Marcador no definido.
PRIVACY AND PERSONAL DATA PROTECTION POLICY	¡Error! Marcador no definido.
Data Privacy.....	¡Error! Marcador no definido.
Commitment to Non-Disclosure of Confidential Information ...	¡Error! Marcador no definido.
Commitment to the Protection of Intellectual Property	19
Commitment to the Retention and Destruction of Confidential Information	19
COMPANY AND TOLERANCE	¡Error! Marcador no definido.
Commitment to Sustainability	20
Diversity and Inclusion	21
Retaliation	21
Employee Privacy Commitment in the Workplace	22
Business Expenses Policy and Distinction Between Personal and Business Expenditures	23
RISK MANAGEMENT	25
Risk Identification.....	25
Risk Communication.....	25
Risk Mitigation.....	26
Risk Monitoring and Follow-Up.....	26
Responsibilities and Roles	26

OPCS GROUP CORPORATION

Code of Conduct and Corporate Compliance Manual

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Types of Risks	26
RELATIONSHIPS WITH BUSINESS PARTNERS	28
Respect for Business Partners’ Freedom of Association	29
Commitment Against Human Rights Violations	30
INSTITUTIONAL COMMITMENT	32
Commitment to Fulfilling Tax Obligations.....	32

INTRODUCTION AND COMMITMENT

The success of OPCS Group Corporation (OPCS) is built on a foundation of integrity, transparency, ethical business conduct, and an operational approach aligned with social responsibility, contractual obligations, applicable laws, and regulatory requirements in all jurisdictions in which we operate. Compliance with such laws and regulations is not only a legal obligation, but also an ethical commitment and a fundamental pillar of our corporate culture. Beyond ensuring legal protection, it strengthens our reputation, builds trust with our clients and business partners, and positions us as a responsible and transparent company in the market. Therefore, our foremost commitment is to adhere to the highest ethical standards, to avoid any actions, conduct, or decisions that may breach this Code of Conduct and Corporate Compliance Manual (the “Code”), and to implement the necessary measures to prevent, detect, and address behavior or actions contrary to ethics, business integrity, and good faith.

This Code defines the minimum standards of conduct and acceptable business practices for the company. Its level of application shall prevail over any less stringent laws, norms, or regulations, and, in any case, shall be subject to more restrictive legal provisions, whether local or international.

Furthermore, before taking any action on behalf of OPCS, all employees must be familiar with the company’s internal regulations, legal policies, and procedures. No employee is authorized to act on behalf of OPCS without having read, understood, and accepted the compliance rules and behavioral policies of OPCS in their entirety.

As part of our business activities, all contracts OPCS enters into with third parties shall include a clause requiring the counterparty to comply with applicable laws and with the ethical principles set forth in this Code or, alternatively, in their own code of conduct, provided it is of equivalent substance. Failure to comply with this obligation shall be deemed a material breach of contract.

In the event of discrepancies between the Spanish version and any translation of this Code, the Spanish version shall prevail.

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Code of Conduct and Corporate Compliance Manual

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Scope of Application

Our Code, in its entirety - intended to be interpreted as a single, unified document - applies to all areas of OPCS and is binding upon its directors, employees, direct collaborators, and all third parties contractually linked to the company in the course of their professional activities. We also expect third parties not directly involved in such activities to respect our standards of conduct, principles, and values.

The purpose of this Code is to provide clear and precise guidance on how we must act and make decisions in the course of our daily activities, both internally and in our interactions with business partners, regardless of the contractual nature of the relationship. These standards apply in every location where we operate and in all situations in which OPCS is directly involved or represented at any level.

This Code, which applies to all areas of our business, addresses a broad range of fundamental ethical norms and principles, including but not limited to the following:

1. **Legal and Regulatory Compliance:** Our Code requires strict adherence to all applicable laws, regulations, and standards in the countries and jurisdictions where we operate, both locally and internationally. All members of OPCS must be aware of and comply with these legal provisions.
2. **Fair Treatment and Respect:** The Code promotes an inclusive and respectful work environment, where everyone is treated with dignity and respect, regardless of their origin, race, gender, religion, or sexual orientation. Discrimination, harassment, or any form of violent or disrespectful behavior will not be tolerated. We foster mutual respect, collaboration, and teamwork.
3. **Confidentiality and Information Protection:** All OPCS employees are responsible for safeguarding and properly handling the company's confidential information, including client data, financial records, and any other sensitive business-related information. Established procedures and policies must be followed to ensure confidentiality and the security of such information.
4. **Responsible Use of Resources:** The Code outlines clear guidelines for the appropriate use of company resources, such as financial assets, confidential information, intellectual property and know-how, technology, and physical materials. Employees are expected to use these resources responsibly and efficiently, avoiding any illegal, improper, bad-faith, or unauthorized use.
5. **Relations with Third Parties:** Our Code sets out the expected standards of conduct in our relationships with clients, suppliers, business partners, and the broader community. This includes maintaining fair, respectful, and trust-based relationships, and avoiding any form of corruption, conflict of interest, or unfair practices.

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Code of Conduct and Corporate Compliance Manual

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6. Prevention of Conflicts of Interest: Members of OPCS must avoid situations where their personal interests could conflict with those of the company. Any potential conflicts of interest must be properly disclosed and managed to ensure impartial decision-making in the best interest of the organization and any affected third parties

This Code is a dynamic document that evolves in response to changes within the company and the environment in which we operate. Adherence to the Code is a fundamental requirement for being part of our organization. Every member is responsible for knowing, understanding, and complying with its provisions, as well as for reporting any violations or concerns regarding its content or application.

Control and Compliance

At OPCS, we regard control and compliance with this Code as an integral part of our operations. Our foremost priority is to establish and maintain a robust control system that ensures full adherence to every provision of the Code while fostering an ethical, sound, and responsible corporate culture and workplace environment.

To that end, we have implemented the following measures:

1. Communication and Training: All members of OPCS - from senior management to collaborators - have access to the Code and receive clear information about its content and scope. In addition, we provide periodic training to ensure familiarity with the behavioral expectations set out in the Code and to address any relevant updates or changes.

2. Appointment of a Compliance Officer: OPCS has designated a Compliance Officer responsible for overseeing adherence to the Code. This individual possesses the authority and expertise required to interpret and apply the Code effectively, advise on its content and compliance, and manage any reports submitted within its scope.

3. Reporting Channels: We promote a safe and confidential environment in which employees can raise concerns or potential breaches of the Code. An accessible whistleblowing channel is available so that any member of our organization - or any third party subject to the Code or with a business interest in OPCS - may submit comments or concerns. All reports are handled fairly, reviewed appropriately, and investigated in strict confidence. Where warranted, disciplinary and corrective measures are taken to address any policy gaps and prevent future violations. Certain breaches of this Code may require the company to refer or consult the matter with the relevant governmental or regulatory authorities for further investigation or, where appropriate, regulated prosecution.

4. Disciplinary Actions: Should a breach of the Code be confirmed, we impose appropriate disciplinary measures commensurate with the severity of the conduct. Such measures may

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range from formal warnings, additional training, or financial sanctions to suspension, dismissal/termination of employment or contractual collaboration, and, when unavoidable, the corresponding legal action.

5. Monitoring and Review: We regularly assess the implementation and effectiveness of our Code and the associated control measures. Internal audits are conducted to verify compliance, and periodic reviews ensure the Code is updated to reflect changes in applicable laws and regulations, as well as to incorporate practical improvements in an ever-evolving business environment. OPCS is committed to continually strengthening and improving its control system, thereby promoting a corporate culture rooted in the highest ethical and compliance standards and fostering individual and collective responsibility.

Version

The latest updated version of the Code can be found at www.opcsgroup.com/code-conduct.pdf.

Our values

At OPCS, our corporate values are the cornerstone that guides our actions and decisions at all levels of operation. They are designed to sustain a strong corporate culture and drive us toward excellence. These values are at the core of our company's identity and serve as the foundation of our Code. They reflect how we act, communicate, behave, and engage with our team members, clients, partners, and all other stakeholders. We are fully committed to upholding and promoting these values across every area of our business activity.

Integrity

We act with honesty, transparency, consistency, and ethics in all our activities. We value truthfulness, respect for the law, and the rights of others. We do not tolerate fraudulent, corrupt, or deceptive practices under any circumstances and we promote mutual trust in all areas of business.

Responsibility

At OPCS, we take ownership of our actions and decisions, always guided by the highest moral and legal standards. We value diligence and the fulfillment of both individual and collective obligations. We strive for excellence in our results and accept responsibility for the impact of our actions on clients, employees, partners, and society at large.

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Trust

Our reputation is our most important asset, which is why we apply the highest standards of fairness, objectivity, and commitment in all our activities and areas of operation. At OPCS, we believe our most valuable asset is the people who work with us to achieve the goals set by the company and with third parties. The high level of expertise among our employees and collaborators, as well as the broad opportunities for identifying and developing their talents and skills - for the benefit of both OPCS and the individuals themselves - are essential to fulfilling our global objectives.

Innovation

At OPCS, we are constantly seeking new ideas, approaches, and solutions to improve our services, processes, and decision-making across all areas of our business. We promote a work environment that encourages learning and the exchange of ideas, with the fundamental aim of developing our ability to adapt to change, manage opportunities efficiently and effectively, and tailor our services to the challenges that may arise before, during, or after the execution of our activities.

Collaboration

We value teamwork and collaboration among members of the organization, business partners, and contracting entities. Only by fostering such collaboration can we achieve our goals and deliver services at a high level of excellence. We also promote an atmosphere of mutual support, clear and open communication, and a constructive approach to conflict resolution.

Client and Partner Focus

OPCS clients and partners are at the center of our actions and decision-making. We strive to understand and exceed their expectations by offering high-quality services and processes, and by building strong, lasting relationships based on mutual trust. To that end, we are committed to pursuing excellence in everything we do.

Respect

We respect our employees, associates, and competitors, and we are committed to ethical and fair business practices. We actively avoid potential conflicts of interest that may arise during the course of our operations and we fully comply with all applicable laws and regulations in the jurisdictions where we provide services.

Sustainability

We strive to integrate environmental, social, and economic sustainability criteria into our operations. We value the preservation of natural resources, emissions reduction, responsible

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Code of Conduct and Corporate Compliance Manual

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waste management, and the promotion of the well-being of the communities in which we operate.

ANTI-CORRUPTION POLICY

In the business world, corruption poses a significant threat to the integrity and sustainability of organizations. The fight against corruption has become a global priority, and companies are no exception to this reality. As a result, an increasing number of businesses are recognizing the importance of establishing clear and robust policies to prevent and combat corruption in all its forms.

This Anti-Corruption Policy reflects our organization's commitment to act with ethics, honesty, fairness, and transparency in all of our operations and business relationships. It sets out the fundamental principles that guide our actions and decisions, and defines the standards of conduct expected from all members of our company.

Our goal is to promote a corporate culture grounded in our values, while ensuring compliance with the applicable laws and regulations in all countries where we operate. We recognize that corruption undermines trust in institutions and weakens the social fabric. That is why we are committed to being part of the solution, not part of the problem.

Preventing corruption requires ongoing effort and the active, committed participation of all our employees, collaborators, and clients. Our Anti-Corruption Policy covers a wide range of areas, including the prevention of bribery, conflicts of interest, money laundering, terrorism financing, the illegal funding of political activities, and any other form of corruption or behavior that could reasonably be interpreted as such. It also establishes secure and confidential reporting mechanisms so that employees, partners, or collaborators of OPCS can report any suspicious activity without fear of retaliation.

At OPCS, we are committed to thoroughly investigating any report of corruption and taking appropriate disciplinary action. We also pledge to cooperate closely with the relevant authorities, as necessary, to prevent, detect, and combat corruption both within our organization and in our interactions with business partners, suppliers, and governments.

Money Laundering and Terrorism Financing

OPCS Group Corporation is a company incorporated under the laws of the State of Florida, United States of America. Accordingly, it is not established in any jurisdiction that the Financial Action Task Force (FATF) lists as high-risk, non-cooperative, or unmonitored.

Our company is firmly committed to complying with all anti-money-laundering (AML) and counter-terrorism-financing (CFT) laws and regulations that apply to us, including the rules of

OPCS GROUP CORPORATION

Code of Conduct and Corporate Compliance Manual

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the relevant governmental agencies and the obligations set forth in international treaties. OPCS likewise undertakes to meet, whenever required and whether internally or externally, any customer, partner, or vendor audit obligations and to cooperate fully with public authorities.

We conduct risk-based due diligence on our clients, collaborators, partners, and suppliers, both at onboarding and throughout the commercial relationship. This includes verifying their identities, understanding the nature of their business activities, and assessing the associated risk profile.

This commitment is a cornerstone of our business ethics. Every employee in our organization must comply with this Code of Conduct and act according to the highest ethical standards. In doing so, we seek to maintain the trust of our clients, collaborators, and society at large, and to contribute to a fairer, more transparent economy.

All OPCS business partners, employees, and collaborators must comply with all applicable federal, state, and local anti-bribery and anti-corruption laws in the United States, as well as any other relevant international or local legislation, including, but not limited to, the U.S. Foreign Corrupt Practices Act (FCPA), the U.S. Federal Acquisition Integrity Act, the Inter-American Convention Against Corruption, and the UK Bribery Act 2010. No one shall make, offer, or authorize - directly or indirectly - any payment, gift, bribe, kickback, or anything of unjustified value (including travel, meals, or entertainment) to any person, especially government or public officials, employees or representatives of any government, state-owned enterprise, public or international organization, or any other party, if the intent or perceived intent is to obtain an improper advantage or to influence business decisions related to OPCS services or projects in which OPCS has a legitimate interest.

OPCS will comply fully with all local rules governing tenders, bids, and public procurement processes and will not employ or subcontract government officials or employees where doing so would violate applicable laws, whether directly or through third parties.

This Policy, which sets out OPCS's detailed anti-corruption and anti-bribery stance and procedures, extends to all OPCS operations worldwide, including activities carried out by any affiliate, subsidiary, agent, consultant, subcontractor, or other legal representative. All OPCS employees and collaborators whose roles may involve participation in—or exposure to—any of the areas covered by this Policy are expected to familiarize themselves with these requirements, comply with them to avoid inadvertent violations, and recognize potential issues early so they can be addressed appropriately.

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Code of Conduct and Corporate Compliance Manual

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Relations with Governments

At OPCS, we recognize the importance of maintaining high ethical standards and transparency when engaging and collaborating with government personnel in the course of our operations and service delivery. It is our top priority to act responsibly and honestly, in full compliance with all applicable laws and regulations, and to promote transparency in our dealings with the public sector.

This Code sets forth the guiding principles that shape our conduct and define how we interact with governmental authorities. In this regard, we are committed to the following measures:

1. **Legal Responsibility:** At OPCS, we are committed to complying with all applicable laws and regulations when interacting with government personnel. This includes, without limitation, adherence to ethical standards, acting in good faith, preventing any form of bribery or corruption, and protecting confidential and privileged information.

2. **Disclosure of Conflicts of Interest:** We are committed to identifying and disclosing—both internally and to our clients, partners, or collaborators—any conflict of interest that may arise in the context of working with government personnel. This includes being transparent about any relationship, connection, or financial interest, or any other relevant circumstance, that may constitute or be perceived as undue influence over our activities with the public sector.

OPCS business partners must not engage in any activity with OPCS or its employees, agents, or affiliates that interferes with their contractual responsibilities to OPCS or that could reasonably be perceived as a conflict of interest. Therefore, no employee, partner, or authorized representative may act on behalf of OPCS in a business agreement if they, a family member, or a close friend has a financial interest in the operations or related matters. Even the mere suspicion of a conflict of interest can undermine trust in OPCS and cause serious reputational damage. For this reason, we are fully committed to disclosing such situations and implementing measures to eliminate or mitigate them.

3. **Integrity in Public Procurement:** We are committed to participating in public procurement processes fairly and transparently. We will not improperly influence contract award procedures nor use privileged information to gain unfair competitive advantages. We will promote open competition and avoid practices that may distort the procurement process.

4. **Bribery and Unlawful Payments:** We are committed to not offering, soliciting, or accepting bribes, kickbacks, or any other form of improper payment to or from government personnel. We will uphold a stance of integrity and reject any form of corruption, thereby promoting transparency in all our business relationships.

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Code of Conduct and Corporate Compliance Manual

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Donations, Sponsorships and Gifts

At OPCS, we recognize the importance of making donations, sponsorships, and gifts in a responsible and transparent manner. We are committed to acting with integrity and upholding high ethical standards in all our actions, including our contributions to charitable organizations, sponsored events, or gifts to third parties.

In this regard, we commit to the following measures to ensure transparency in such activities:

1. **Clear and Aligned Objectives:** We are committed to establishing clear objectives aligned with our corporate mission and values when making donations, sponsorships, or gifts. We will ensure these actions reflect our principles and contribute to socially and ethically responsible causes. Therefore, OPCS employees are strictly prohibited from attempting to unduly influence business partners by offering favors, gifts, or other advantages anywhere in the world. This rule applies especially to relationships with individuals acting on behalf of government agencies or other public institutions.

2. **Transparent Selection Process:** We will implement a transparent selection process based on predefined criteria when considering requests for donations or sponsorships. We will avoid any form of favoritism or discrimination and ensure decisions are made impartially and based on merit or need.

3. **Disclosure of Beneficiaries:** We are committed to transparently disclosing the beneficiaries of our donations, sponsorships, and gifts. We will provide clear information about the organizations or individuals receiving our support, as well as the amounts or benefits granted, while always respecting applicable confidentiality and privacy requirements.

4. **No Undue Influence:** We will not use our donations, sponsorships, or gifts to obtain unfair competitive advantages or to influence commercial, financial, or political decisions. We will maintain an ethical position and avoid any form of corruption or improper conduct.

5. **Accurate Records and Documentation:** We are committed to maintaining accurate and complete records of our donations, sponsorships, and gifts. We will keep clear documentation to support these actions, including justifications, agreements, and any other relevant information. We will be prepared to provide verifiable information in the event of audits or reviews.

6. **Transparency in Financial Reporting:** We are committed to transparently reporting our donations, sponsorships, and gifts in our financial disclosures. We will provide clear and detailed information on these actions, offering an accurate view of our commitments and contributions to the community.

OPCS employees are strictly prohibited from soliciting personal gifts under any circumstances. Likewise, they may not request, offer, or provide cash or cash-equivalent gifts to any public official, including any political contribution made on behalf of OPCS. In dealings with business

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Code of Conduct and Corporate Compliance Manual

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partners, OPCS employees or authorized personnel must refrain from giving or receiving gifts in connection with the negotiation, award, or execution of a contract.

In any case, any gift given or accepted - never in cash or cash-equivalent - must be of a value considered unobjectionable and free from any controversy under the applicable laws of both the donor and the recipient, as outlined below.

OPCS employees, partners, or authorized representatives may accept or receive gifts or hospitality only if all the following conditions are met:

1. They do not violate any applicable laws in the countries where the parties operate.
2. They are consistent with standard business practices in those countries or industries.
3. They are reasonably related to the business relationship between the parties.
4. They are of modest value and consistent with the conduct codes of both parties.
5. They cannot be perceived as a bribe, payoff, or undue influence.
6. Public disclosure of the facts would not cause reputational harm to either party.

Commission Payments

At OPCS, we recognize the need to act ethically and responsibly in all our operations and transactions. Accordingly, we are committed to upholding the highest standards of integrity and to not engaging in the payment of improper or illegal commissions under any circumstances.

Our Corporate Code of Conduct outlines the guiding principles that govern our actions and clearly defines our position against the payment of commissions. In this regard, we commit to the following measures:

1. **Compliance with Laws and Regulations:** We are committed to complying with all applicable laws and regulations related to the payment of commissions. This includes full adherence to anti-corruption laws - particularly the OECD Anti-Bribery Convention of November 21, 1997 - and any other specific regulations in the countries or industries in which we operate.
2. **Zero Tolerance for Bribery or Corruption:** We will not engage in any form of bribery or corruption. No commissions or any other improper payments will be made to public employees, officials, or any other individual with the aim of securing business advantages or influencing decisions.
3. **Transparent Procurement Processes:** We are committed to maintaining fair and transparent procurement procedures, free from favoritism or discrimination. We will not pay commissions

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to intermediaries or third parties for the purpose of unfairly securing contracts or business opportunities.

4. Due Diligence in Business Relationships: We will conduct rigorous due diligence in all our business relationships - whether with suppliers or business partners - through our KYB/KYC forms or any other necessary means. We will ensure that no hidden agreements or clauses exist that involve the payment of improper commissions. In this regard, OPCS reserves the right to pursue legal action against third parties that violate this policy.

5. Training and Awareness: We will provide regular training to our employees on the laws, regulations, and internal policies related to commission payments. We promote a culture of integrity and ethics, equipping our personnel with the tools necessary to prevent and detect any improper conduct.

6. Reporting Irregularities: We will establish secure and confidential channels for employees to report any irregularities or suspicions regarding commission payments. We will take the necessary steps to thoroughly investigate and address such reports and will protect individuals who report in good faith.

At OPCS, we are fully committed to acting with integrity and responsibility in all our business activities. Through adherence to this Code of Conduct, we reaffirm our firm stance against the payment of improper commissions and work to promote a corporate culture grounded in ethics and transparency.

PRIVACY AND PERSONAL DATA PROTECTION POLICY

At OPCS, we recognize and understand the fundamental importance of protecting the privacy and security of information belonging to our clients, partners, collaborators, and employees. This document sets forth the practices we follow when collecting, using, disclosing, and protecting personal and business-related information. We are committed to handling such information with the highest level of responsibility and transparency, and in full compliance with the applicable laws and regulations in every country where we operate.

Our policy is based on the core principles of transparency, consent, data minimization, accuracy, security, and accountability. These principles guide all our activities related to the collection, use, storage, and disclosure of data, which we consider essential values in our operations and business relationships. We also strive to stay up to date with changes in legislation and best practices in this field.

All members of our organization are responsible for protecting and respecting the privacy of our partners, clients, and collaborators, and for safeguarding the confidentiality of the information to which they have access.

Furthermore, during the course of business relationships with OPCS, personal data belonging to our employees, partners, authorized personnel, and/or clients may occasionally be entrusted to us. This data is protected by regional and national data privacy laws as well as specific contractual obligations. Therefore, in addition to the above, all parties associated with OPCS—regardless of their level of relationship with us—are required to establish and maintain data security policies and procedures to ensure the safety and confidentiality of such personal data, to protect against anticipated threats or hazards to the security or integrity of the information, and to prevent unauthorized access to or use of such data.

Data Privacy

Reconocemos que la privacidad y la seguridad de la información personal son pilares fundamentales para construir y mantener la confianza de nuestros clientes, empleados y demás partes interesadas y, por tanto, nos basamos en los siguientes principios:

We recognize that the privacy and security of personal information are fundamental pillars for building and maintaining the trust of our clients, employees, and other stakeholders. Accordingly, our approach is based on the following principles:

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Code of Conduct and Corporate Compliance Manual

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1. **Accountability:** We take responsibility for ensuring the protection of personal data entrusted to us. A Data Protection Officer will be appointed to oversee and ensure compliance with our data protection policies and procedures.
2. **Legal Compliance:** We are committed to complying with all applicable laws and regulations concerning the protection of confidential information. We will honor any confidentiality agreements established with third parties and ensure that all members of our organization understand their obligations regarding the non-disclosure of confidential data.
3. **Transparent Collection:** We will strive to be clear and transparent when collecting personal or business-related data. We will provide clear and understandable information about the purposes for which data is collected, as well as the rights and choices available to individuals and companies regarding their data.
4. **Consent:** We will obtain valid consent from individuals and companies before collecting, using, or sharing their personal or business data, unless a legitimate legal basis exists for doing so. Consent must be freely given, informed, and specific, and shall be documented in the relevant agreements that define the commercial relationship between the parties.
5. **Data Minimization:** We will collect and process only the data that is necessary for legitimate, specific, and contractual purposes. We will ensure that data is accurate, kept up to date, and not retained longer than necessary.
6. **Security:** We will implement appropriate technical and organizational measures to protect personal data from loss, unauthorized access, disclosure, alteration, or destruction. Regular risk assessments will be conducted, and the necessary measures will be adopted to ensure data security.
7. **Rights:** We will respect and facilitate the exercise of individuals' and companies' rights regarding their private data. Requests for access, correction, deletion, and restriction of processing will be handled promptly and in accordance with applicable law and the relevant operational and technical circumstances.
8. **Training and Awareness:** We are committed to providing ongoing training and awareness to our employees and collaborators on the importance of data protection and compliance with our policies and procedures. We will foster a culture of respect and care for private information.

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Commitment to Non-Disclosure of Confidential Information

At our organization, we are firmly committed to protecting and preserving the confidentiality of any confidential information to which we may have access. Under no circumstances shall such information be used for purposes other than those established in the documents governing the contractual relationship between the parties.

Our commitment is grounded in the following fundamental principles:

1. **Identification and Classification of Confidential Information:** We are committed to properly identifying and classifying confidential information to ensure its adequate protection. We will implement appropriate measures and controls to safeguard such information - both physically and electronically - and to prevent unauthorized access, disclosure, or misuse.
2. **Restricted Access:** Access to confidential information will be limited exclusively to employees and collaborators who require it to perform their duties. We will establish policies and procedures to control and monitor access to this information, ensuring it remains strictly confidential.
3. **Confidentiality Beyond the Business Relationship:** Our commitment to non-disclosure extends beyond the termination of the contractual relationship. We will ensure that employees and collaborators understand their ongoing responsibility to maintain the confidentiality of any such information even after leaving our organization.
4. **Communication and Awareness:** We will promote a culture of awareness and sensitivity regarding confidential information. Regular training will be provided to employees and collaborators on non-disclosure policies and practices, and we will encourage open communication to clarify any questions and ensure a clear understanding of expectations.
5. **Enforcement and Reporting of Breaches:** We are committed to promptly and fairly investigating any breach or suspected breach of our non-disclosure policies. Appropriate disciplinary measures will be taken in the event of non-compliance, and we will encourage employees to report concerns or violations confidentially and securely.
6. **Continuous Improvement:** We will periodically review and improve our non-disclosure policies, procedures, and controls to ensure their effectiveness and alignment with industry best practices. We will remain attentive to technological developments and legal changes in order to adapt and strengthen our position in protecting confidential information.

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Commitment to the Protection of Intellectual Property

At our organization, we are strongly and firmly committed to protecting and respecting the intellectual property of our collaborators as part of our data protection policy. We recognize that intellectual property is a valuable asset that drives innovation, creativity, and progress, and we are dedicated to ensuring that third-party intellectual property rights are respected and safeguarded.

Commitment to the Retention and Destruction of Confidential Information

At OPCS, we are firmly and responsibly committed to properly managing the retention and destruction of confidential information. We understand that appropriate retention and secure destruction of confidential data are essential to protect privacy, safeguard the interests of our clients, and comply with applicable laws and regulations.

We will establish clear policies and procedures for the retention and destruction of confidential information. These policies will define appropriate retention periods, secure destruction methods, and the roles and responsibilities of the employees involved in the process.

We will retain confidential information only for as long as necessary to fulfill legitimate business purposes and legal requirements. We will identify appropriate retention periods for each type of confidential information and ensure its deletion once it is no longer needed.

Secure Destruction: We will implement secure methods and procedures for the destruction of confidential information once its retention period has ended. These methods may include shredding, secure deletion, or incineration, as appropriate, to prevent recovery or unauthorized access.

We will also restrict access to confidential information strictly to those employees and collaborators who need it to perform their job responsibilities. We will establish policies and controls to ensure that access is authorized, recorded, and monitored.

COMPANY AND TOLERANCE

Commitment to Sustainability

At OPCS, we are firmly committed to promoting sustainability across all our operations and to making a meaningful contribution to the protection and preservation of the environment, as well as to the social and economic well-being of the communities in which we operate. We recognize that sustainability is essential to the long-term success of our company and to the sustainable development of the planet.

This commitment is based on the following fundamental principles:

Environmental Responsibility

We are committed to minimizing our environmental impact by adopting sustainable practices in our daily operations. We will implement measures to reduce natural resource consumption, manage waste properly, and promote energy efficiency. We also pledge to comply with all applicable environmental laws, regulations, and standards, and to continually seek ways to improve our environmental performance.

Environmental Stewardship

We are dedicated to protecting and preserving the natural resources and ecosystems in which we operate and to aligning the management of our operations with these objectives. We will promote biodiversity conservation, greenhouse gas emissions reduction, and the adoption of clean technologies. We aim to ground our core operations in responsible and sustainable projects. Furthermore, we will encourage education, awareness, and environmental responsibility among our employees, with an emphasis on individual accountability in promoting sustainable practices.

Social Responsibility

We are committed to acting ethically and responsibly toward the communities in which we operate. We will respect human rights, support diversity and inclusion, and foster constructive dialogue with our clients and collaborators. We will contribute to the social and economic development of these communities to the extent possible for OPCS. We will promote engagement and collaboration with relevant stakeholders to address social challenges and work together toward sustainable solutions.

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Responsible Supply Chain

We are committed to promoting ethical and sustainable business practices throughout our supply chain. We will work collaboratively with our clients, partners, and suppliers to ensure they share our values and principles regarding sustainability.

Innovation and Continuous Improvement

We are committed to fostering innovation and continuous improvement across all our operations and processes. We will actively seek opportunities to develop and adopt sustainable solutions in our activities and services.

Diversity and Inclusion

At OPCS, we are firmly committed to promoting an inclusive workplace free from discrimination. We recognize the importance of diversity and equal opportunity across all areas of our business, and we are dedicated to respecting and valuing all individuals, regardless of race, color, gender, sexual orientation, ethnic origin, religion, disability, or any other characteristic protected by law.

OPCS is strongly committed to equal opportunity. All hiring, promotion, training, and development decisions are based on merit and job-relevant skills, without any form of discrimination. Likewise, OPCS enforces a zero-tolerance policy toward discriminatory behavior, including all forms of harassment, intimidation, or exclusion based on personal characteristics unrelated to job performance, conduct that we consider contrary to our human values and individual dignity.

That is why we consider it imperative to foster a culture of mutual respect, collaboration, and support among all members of our organization. This commitment extends to our business and commercial relationships. We provide safe and confidential reporting mechanisms for raising concerns about such incidents, and we will take the necessary steps to investigate and address all reports promptly, fairly, and effectively.

Retaliation

At OPCS, we consider it critically important to maintain a workplace environment free from retaliation. We recognize that every individual has the right to raise concerns or report misconduct without fear of negative consequences or retaliation.

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To uphold this commitment, we adhere to the following principles:

1. **Whistleblower Protection:** OPCS guarantees protection for any employee who, in good faith, reports potential violations, irregularities, or inappropriate conduct within the company's operational framework. We also ensure that such information is handled with confidentiality and discretion. We will not tolerate any form of retaliation against whistleblowers, including unfavorable treatment, discrimination, intimidation, or any act that may negatively impact their employment, working conditions, or personal situation within the company.
2. **Clear and Accessible Reporting Procedures:** We are committed to establishing clear and accessible procedures that allow employees to report concerns confidentially and securely. OPCS currently provides appropriate reporting channels that are transparently accessible to all employees and ensures that all reports are handled fairly, impartially, and in full compliance with applicable laws and regulations.
3. **Awareness and Training:** OPCS will provide training and awareness programs for all employees on the importance of non-retaliation and the procedures for reporting concerns. We will raise awareness of whistleblower rights and promote a culture of support and mutual respect.
4. **Transparent Information Management:** **We** are committed to conducting proper, impartial, and transparent internal investigations in response to the information received. We will ensure that investigations are carried out by qualified and unbiased personnel and that appropriate measures are taken to address any identified violations or irregularities.
5. **Continuous Improvement:** We will continually review and improve our policies and practices related to non-retaliation in the workplace. At OPCS, we will remain informed of changes in applicable laws and regulations to ensure our procedures meet the highest ethical and legal standards.

Employee Privacy Commitment in the Workplace

At OPCS, both globally and individually, we consider it imperative to safeguard the privacy and confidentiality of our employees in the context of their professional activities. We recognize the importance of protecting personal information and ensuring respect for each individual's right to privacy.

To that end, and among other measures, we have established basic policies aimed at upholding and promoting these individual protections within a safe and trustworthy work environment:

1. **Responsible Collection and Use of Data:** OPCS is committed to collecting and using employees' personal data responsibly and in accordance with applicable laws. Only information that is necessary and relevant to employment management and to fulfill legal, administrative, or contractual obligations—where applicable—will be collected.

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2. Confidentiality of Personal Information: We are committed to maintaining the confidentiality of our employees' personal information. We will not disclose or share personal data without the employee's explicit consent, unless legally required to do so or when necessary for employment management purposes.
3. Data Security: We are committed to implementing appropriate security measures to protect employees' personal information from unauthorized access, loss, misuse, or disclosure. We will adopt best practices in information security and use appropriate technologies to ensure data protection.
4. Access and Correction of Data: We are committed to providing employees with the right to access, correct, and update their personal information, as permitted by law. We will facilitate the necessary procedures and communication channels for employees to exercise their data protection rights.
5. Limitation of Access to Personal Information: We will limit access to employees' personal information to only those individuals or entities that require such access in the performance of their professional duties. We will ensure that only authorized personnel may access personal data and that proper controls are in place to prevent unauthorized access.
6. Data Retention and Deletion: We are committed to retaining employees' personal data only for as long as necessary to fulfill the purposes for which it was collected, unless a longer retention period is required or permitted by law. We will ensure that personal data is securely deleted or anonymized once it is no longer needed.
7. Education and Awareness: We are committed to educating and raising awareness among our employees about the importance of privacy and data protection. We will provide training and informational resources to foster a culture of privacy and ensure all employees understand their rights and responsibilities regarding data protection.

Business Expenses Policy and Distinction Between Personal and Business Expenditures

At our organization, we are committed to maintaining a clear and transparent policy regarding business expenses as an integral part of our Corporate Code of Conduct. We recognize the importance of proper expense management and the need to clearly distinguish between business-related and personal expenses.

Our business expense policy is founded on the following core principles:

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Code of Conduct and Corporate Compliance Manual

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1. **Authorized Business Expenses:** We are committed to incurring business expenses that are directly related to legitimate company objectives and commercial activities. Such expenses must be properly authorized by designated personnel in accordance with the established levels of authority.
2. **Documentation and Justification:** We are committed to maintaining accurate and complete documentation of business expenses. Employees must provide a clear and detailed description of each expense, along with supporting documentation such as receipts, invoices, or other proof of payment. The documentation must demonstrate a direct link to business-related activities.
3. **Proper Use of Resources:** We are committed to using company resources responsibly and efficiently. Business expenses must align with corporate objectives and contribute to the sustainable growth and development of the company. The personal use of company resources is not permitted unless expressly authorized under the established policy.
4. **Distinction Between Personal and Business Expenses:** We are committed to clearly distinguishing personal expenses from business expenses. Employees are responsible for covering their own personal expenses and must not submit them as business-related. Personal expenses, such as private purchases, personal entertainment, or family-related costs, must be paid with personal funds and are not eligible for reimbursement.
5. **Education and Guidance:** We are committed to providing appropriate education and guidance to employees regarding the business expense policy and the distinction between personal and business costs. Employees must fully understand their responsibilities and the requirements regarding expense reporting, as well as the consequences of submitting personal expenses as business-related.
6. **Audit and Compliance:** We are committed to conducting periodic audits to ensure compliance with the business expense policy. Internal controls will be implemented to detect any irregularities or misuse related to expense claims. Appropriate disciplinary measures will be taken in cases of policy violations.

This business expense policy and distinction between personal and business expenditures ensures that spending is carried out responsibly, ethically, and in line with the company's commercial objectives. It is essential that all employees understand and comply with this policy to ensure sound management of corporate resources. We are fully committed to transparency and integrity in our financial operations and in the clear separation of business and personal expenses.

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RISK MANAGEMENT

At OPCS, we recognize the importance of having an effective and systematic process—established within a clear framework—for identifying, assessing, mitigating, communicating, and monitoring business risks. This process enables us to detect potential risks that could impact our organization and operations, communicate them appropriately to relevant stakeholders, and monitor their development to ensure timely and preventive action is taken for mitigation.

This enterprise risk management policy applies to all activities, processes, and areas of OPCS and extends to all stakeholders, including employees, clients, suppliers, partners, shareholders, and any entity involved in our business operations.

Risk Identification

A structured system for identifying business risks across all areas of our organization is not merely recommended, it is mandatory. This system will include a thorough review of commercial operations—including counterparties, the background of transactions, and administrative and legal frameworks, along with analysis of key processes, evaluation of existing controls, and consideration of internal and external factors that may generate risks. These factors may arise at the corporate or commercial level and may be political, legal, administrative, or economic in nature.

Both in the internal management of the company and during the delivery of OPCS services, we conduct periodic risk assessments to determine the likelihood of occurrence and potential impact of each risk. We use appropriate tools and methodologies to evaluate risks, assign ratings or classifications that reflect their significance and priority, and analyze their root causes. This enables us to better understand the origins of risks and to make informed decisions for their mitigation.

Risk Communication

Once identified, risks must be communicated clearly and promptly to all relevant parties, both internal and external. This includes management, department heads, involved employees, as well as clients, partners, or other interested entities.

We use secure and efficient communication channels, ensuring that information is shared in accordance with current regulations and our confidentiality policies

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Risk Mitigation

We will develop and implement effective controls and measures to mitigate identified risks. These controls may include policies, procedures, training, technology, and additional resources, as necessary.

Risk Monitoring and Follow-Up

We maintain an active monitoring system to assess the evolution of risks and the effectiveness of the measures implemented. This includes analyzing relevant data, observing trends, and measuring key risk indicators (KRIs), which enable us to detect deviations and take preventive action.

Responsibilities and Roles

Risk management is the responsibility of all employees and applies across every level of the organization, with specific attention to the following roles:

- a. Senior Management is responsible for establishing the strategic risk management policy, allocating appropriate resources, and promoting a risk-aware culture. It also bears ultimate responsibility for the oversight and decision-making regarding critical risks.
- b. Heads of Each Unit, whether operational or geographical, are responsible for identifying, assessing, communicating, and mitigating the specific risks within their areas of responsibility.
- c. All OPCS Employees and Partners are responsible for reporting identified risks, complying with the established controls and measures, and actively participating in risk management within their respective roles. In this regard, OPCS will actively foster a culture of internal risk reporting, encouraging employees to report risks, incidents, or detected threats without fear of retaliation.

Types of Risks

1. Operational Risks: These are risks associated with the core activities of OPCS and its internal management, including employee safety, service quality, business continuity, supplier, client, and partner management, and the integrity of both confidential and public information.

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2. Financial Risks: This category covers risks related to the company's financial management, including liquidity, access to financing, investment management, and foreign exchange risk.

3. Legal Risks: These refer to risks related to compliance with applicable laws, regulations, and standards that affect OPCS's activities, both nationally and internationally, in all countries where we operate.

4. Strategic Risks: These include risks associated with achieving our strategic objectives and adapting to changes in the business environment. This may involve innovation, competition, and the reputation of the company and its employees, among other factors.

5. Security Risks: This refers to risks related to the management of physical, digital, and intangible assets, from the protection of sensitive information and cybersecurity, including data confidentiality, integrity, and governance, to the safeguarding of the reputation of OPCS and its clients, suppliers, and partners.

At OPCS, we understand that a solid risk management policy is essential to ensuring the success and sustainability of our operations. Through our risk management policy - and supported by globally recognized documentation (e.g., the ISO 31000:2018 Risk Management Guidelines) - we are committed to proactively identifying, assessing, and mitigating risks in order to safeguard our interests, protect our employees, and ensure compliance with our responsibilities toward all stakeholders in our daily operations.

RELATIONSHIPS WITH BUSINESS PARTNERS

At OPCS, we recognize the importance of building strong and ethical relationships with our business partners, whom we consider an extension of our corporate values. We believe in the power of collaboration and cooperation to achieve mutual success while upholding the highest standards of professionalism.

Accordingly, OPCS is committed to conducting its business operations ethically and with integrity, and we expect the same from our business partners. We seek to establish relationships with those who share our values and our commitment to responsible, transparent, fair, and honest business conduct.

When selecting business partners to participate in our operations - regardless of their role, function, or scope, and according to specific needs and requirements - we assess their experience, capabilities, reputation, and compliance with applicable laws, regulations, and standards in their areas of operation. We expect them to adhere to the highest legal and ethical standards in all jurisdictions in which they operate. We also evaluate their references and compliance history, and we ensure that they hold the necessary permits and certifications to operate legally and with the required guarantees. This process aims, among other things, to identify potential risks and assess the possible impacts on our company, the operations themselves, and all other involved parties.

Once a suitable partner has been selected for a given operation, we proceed to negotiate the terms and conditions (T&Cs) of the commercial relationship. These T&Cs include matters such as service contracts, non-disclosure agreements (NDAs), non-compete clauses, and any other relevant documentation required to establish a transparent, structured, and mutually beneficial business relationship.

Once the commercial relationship has been established, OPCS conducts ongoing monitoring of its business partners, regardless of their role or level of participation in each operation. This includes regularly evaluating their performance, regulatory compliance, and adherence to the agreed-upon terms and conditions. Should any deviations or breaches be identified, appropriate corrective actions will be taken. In severe cases, the business relationship may be terminated, and legal action may be pursued, if necessary, to safeguard the interests and professional reputation of OPCS.

It is OPCS policy that no agent, consultant, representative, collaborator, supplier, or other business partner or third party shall be engaged or associated with OPCS after the adoption date of this Code without undergoing appropriate due diligence - basic or specific, as applicable - and without a written agreement between the parties. Such agreements may include specific ethics

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Code of Conduct and Corporate Compliance Manual

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and compliance clauses. In any case, OPCS's Legal Department may issue prior written and justified approval for any exceptions to this requirement as described herein. While this Code does not require written agreements for third parties already contracted or associated as of the adoption date, it does require that any renewal or extension of such business relationships be formalized through a written agreement.

Respect for Business Partners' Freedom of Association

At OPCS, we value and respect the freedom of association of our business partners. We recognize that our partners have the fundamental right to associate with other entities and organizations, including trade unions and professional associations. As part of our commitment to social responsibility and human rights, we are dedicated to upholding and defending this right in all our business interactions.

Our commitment to freedom of association is based on the following principles:

1. **Non-Discrimination:** We do not discriminate against our business partners based on their affiliation with organizations or associations, nor do we take retaliatory action against them for exercising their right to freedom of association.
2. **Open Dialogue:** We encourage an environment of open and respectful dialogue with our business partners, where the free exchange of ideas and opinions is supported, including those related to association and participation in organizations.
3. **Constructive Collaboration:** We work constructively with our business partners to address any concerns or issues related to freedom of association. We strive to find mutually beneficial solutions that respect the rights of all parties involved.
4. **Regulatory Compliance:** We are committed to complying with all applicable laws and regulations regarding freedom of association in the jurisdictions where we operate. We promote a working environment that aligns with internationally recognized labor standards and respects workers' rights to associate and engage in collective bargaining.
5. **Transparency and Accountability:** We maintain clear and transparent communication with our business partners regarding our values, policies, and practices related to freedom of association. We are committed to being accountable for our actions and to addressing any deviation or non-compliance with this commitment.

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Commitment Against Human Rights Violations

At OPCS, we actively and unequivocally uphold Human Rights in all our operations and business relationships, including those involving our supply chain. We categorically reject any form of modern slavery, forced labor, child labor, or human trafficking.

Our approach is based on the principles of responsibility, transparency, and respect, both within the organization and in collaboration with our partners, suppliers, and contractors.

Zero Tolerance Policy

OPCS maintains a zero-tolerance stance toward all forms of modern slavery, forced labor, child labor (as defined by applicable laws), and human trafficking across all stages and scopes of our operations. We do not engage in, nor will we support, any activity that could directly or indirectly contribute to human rights violations. Likewise, we require all our business partners, suppliers, and contractors to adhere to the same ethical standards and to respect Human Rights.

We implement due diligence measures to identify and address risks associated with potential Human Rights violations, and we conduct regular assessments to ensure that our partners and suppliers comply with the highest ethical standards and current legal requirements.

Fair Employment and Decent Working Conditions

We are committed to providing fair wages and decent working conditions to all our employees. We respect fundamental labor rights, including freedom of association, collective bargaining, non-discrimination, and the promotion of a safe and healthy working environment.

Training and Awareness

We provide training and awareness-raising initiatives for our employees and business partners on the importance of Human Rights and the fight against modern slavery and child labor. We promote awareness and regulatory knowledge to foster a business culture grounded in respect, dignity, and responsibility, across all our commercial activities.

Reporting and Action

We have established effective mechanisms to report and act on any suspicion or evidence of modern slavery, child labor, or other Human Rights violations. We foster a safe and confidential environment where employees and other stakeholders can report concerns without fear of retaliation.

Ongoing Commitment

OPCS is firmly committed to defending workers' rights and treating all individuals with respect, dignity, and fairness, and we expect the same from our business partners. We are equally

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Code of Conduct and Corporate Compliance Manual

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committed to ensuring that our services or any resulting outputs are not used to support Human Rights abuses. By selling or supporting OPCS products or services, our business partners are expected to be vigilant, to investigate red flags suggesting improper use that may contribute to Human Rights abuses, and to take appropriate steps to mitigate or resolve such situations.

INSTITUTIONAL COMMITMENT

Commitment to Fulfilling Tax Obligations

At OPCS, we maintain a firm commitment to meet all our tax obligations and legal requirements accurately, promptly, and transparently. We recognize that honoring our fiscal responsibilities is essential to safeguarding the integrity and reputation of our organization, maintaining the trust of our clients, collaborators, and partners, and contributing to the economic and social development of our community.

Our commitment rests on the following fundamental principles:

1. **Legal Compliance:** We pledge to comply with all applicable tax and accounting laws, regulations, and rules at the local, regional, and national levels in every jurisdiction where we operate. We will keep our tax knowledge up to date - alongside our accounting records - and adjust our practices and obligations accordingly.
2. **Accuracy and Truthfulness:** We commit to filing accurate, relevant, and truthful tax information in our returns and reports, avoiding any form of tax evasion or avoidance. We will maintain adequate and complete records of all our transactions and business operations to support our tax filings and prevent any manipulation or misrepresentation of information. Our financial reports will faithfully reflect our financial position, operating results, and cash flows, in accordance with U.S. GAAP.
3. **Timely Payment of Taxes:** We will remit tax payments within the deadlines set by the relevant tax authorities. We will ensure that the necessary financial resources are available to meet our tax obligations on time.
4. **Transparency and Cooperation:** We will maintain open and transparent communication with tax authorities, responding honestly and promptly to any information requests, audits, or inspections, and providing requested data accurately and on time.
5. **Legitimate Use of Tax Benefits:** We may take advantage of lawful tax incentives that are available, legally permitted, and applicable to our business activities, doing so ethically and within the bounds of the law, while avoiding any form of tax evasion or abusive practice.
6. **Professional Advice and Compliance:** We will seek competent professional tax advice to ensure proper compliance with our obligations in line with current legislation. We will work with accountants, tax advisors, and other experts to ensure we fully understand and correctly comply with applicable tax laws and regulations in every jurisdiction where we operate.

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Code of Conduct and Corporate Compliance Manual

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7. Continuous Improvement: We will regularly review our tax policies and practices to ensure their adequacy and effectiveness. We will remain informed of changes in tax laws and regulations and take proactive steps to adapt and comply with new requirements.

All OPCS business partners - regardless of their level of engagement - are likewise expected to maintain accurate books and records related to the delivery of their services to OPCS, providing complete and transparent information in alignment with the accounting and tax policies of their home countries. They must not engage in any false or misleading accounting practices, including those aimed at conduct covered by our Anti-Corruption Policy set forth in this Code.