

|                                    |        |                                                                       |                                                                                                             |            |
|------------------------------------|--------|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|------------|
| <b>CORPORATE COMPLIANCE POLICY</b> |        |                                                                       | <br>FCO-GCAC-CUU-POL-001 |            |
| TITLE                              |        |                                                                       | CODE                                                                                                        |            |
| COMPLIANCE MANAGEMENT              |        |                                                                       | 26/06/2019                                                                                                  | 31/12/2030 |
| CATEGORY - PURPOSE OF THE DOCUMENT |        |                                                                       | EFFECTIVE FROM                                                                                              | UNTIL      |
| CORPORATE                          | POLICY | CORPORATE MANAGEMENT OF CORPORATE AFFAIRS - COMPLIANCE SUB-MANAGEMENT | 03                                                                                                          | 12         |
| SCOPE                              | TYPE   | ISSUER: MGR / AREA                                                    | VERSION                                                                                                     | PAGES      |
| CONFIDENTIALITY LEVEL: GREEN       |        |                                                                       |                                                                                                             |            |

# CORPORATE COMPLIANCE POLICY

ISSUED BY:

**CORPORATE MANAGEMENT OF CORPORATE AFFAIRS - FERREYCORP S.A.A.**

**THIS DOCUMENT HAS BEEN APPROVED BY:**

| Prepared by:                                                                | Reviewed by:                                                             | Approved by:                        |
|-----------------------------------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------|
| Eduardo Ramírez del Villar<br><br>Corporate Manager of<br>Corporate Affairs | Mariela García de Fabbri<br><br>Chief Executive Officer of<br>Ferreycorp | Board of Directors of<br>Ferreycorp |

The update of this Corporate Compliance Policy was approved by the Board of Directors of Ferreycorp on September 17, 2025.

## **1. Purpose**

The purpose of this corporate policy is to make known that Ferreycorp S.A.A. and its subsidiaries (hereinafter “the Corporation”) are committed to the highest ethical and legal compliance standards in the conduct of their business activities.

## **2. Scope**

This policy applies to the entire Corporation, including its subsidiaries, divisions, management positions, and areas, as well as to the processes, business decisions, and actions of employees throughout the Corporation. In this regard, this policy contemplates and reaffirms its commitment to conducting business based on solid ethical principles and good practices, reiterating its direct fight against corruption, complying with the highest international standards regulating this matter, and respecting the legal regulations of Peru and the other countries where it operates.

The compliance standard established by Peruvian legislation shall be considered for corporate purposes as the minimum regulatory requirement for all subsidiary companies of the Corporation and as corporate regulations, unless the laws of the countries of the subsidiaries regulate it more strictly, in which case the regulations of that country must be met.

Therefore, compliance with the provisions set forth in this policy shall be mandatory for all directors and employees of the Corporation.

## **3. Commitments and Objectives**

- The Corporation is committed to combating any undesirable behavior by its employees, shareholders, partners, directors, independent service providers, customers, suppliers of goods and/or services in general, and other stakeholders and value chain entities related to the Corporation, that leads them to commit any breach of the Code of Ethics or applicable legal norms in all countries where it operates, especially those indicated in the annexes of this policy.
- The Corporation strictly prohibits corruption in any of its forms, whether directly or indirectly, through an agent or a third party, in its interaction with a public official or with a private individual or legal entity.
- In developing this policy and designing and implementing its Compliance System, the Corporation has taken into consideration the ethical and exemplary manner in which it conducts its business, grounded in a culture and ethical tradition ever-present in its century-long commercial activity, as well as the provisions established in its Code of Ethics, ISO 37001:2016, laws, and other regulations on compliance and crime prevention, both nationally and internationally where it operates. The Corporation has deployed the necessary resources for its proper application and effectiveness, subjecting it to permanent review and monitoring to implement necessary improvement measures to adapt to changing realities and achieve the following main objectives::
  1. Eliminate, mitigate, transfer, and/or manage exposure to corruption risks in the Corporation's activities.
  2. Prevent actions or behaviors that violate current legislation in the national and international spheres where it operates, or avoid being

perceived by stakeholders as ethically unacceptable.

3. Train and raise awareness among employees, directors, customers, and suppliers regarding the risks of committing crimes and corrupt practices to which their activities may be exposed, informing them of the Corporation's ethical standards and the established response mechanisms to potential infractions.

- We periodically identify and evaluate the risks to which the Corporation's activities are exposed, documenting the results in a risk matrix. We establish control plans for those risks evaluated above "low risk" to prevent and reduce their probability of occurrence, and we implement monitoring and control mechanisms.
- The Corporation has implemented a Reporting Channel (Whistleblowing Channel) to report any improper conduct or violation of its Code of Ethics, making it available to all stakeholders and establishing secure internal processes and mechanisms to guarantee the confidentiality and secrecy of reports submitted, protecting them from any type of threat, coercion, or retaliation from the reported party.
- The Corporation has a valid Corporate Code of Ethics approved by the Board of Directors of Ferreycorp S.A.A., which is mandatory for all its employees—who are informed of its enforceability from the moment they join the Corporation—and for all stakeholders interacting with the Corporation. Said Code of Ethics applies to all employees of the Corporation without prejudice to any legal consequences that may apply to them for acts, events, or behaviors that constitute a violation of its provisions.

#### 4. Responsibilities

Every member of the Corporation, whether employee, executive, shareholder, representative, supplier, and/or person authorized to act on behalf of or for the Corporation, is obliged to inform and/or report any action, conduct, information, or evidence that is susceptible to or suspected of violating the Corporation's Compliance Policy and could constitute a criminal act or conduct. To this end, the following channels have been established for any person to report any type of suspicious fact or conduct, or to raise any doubts or queries in this regard.

- Personal interview with the Corporate Ethics and Compliance Officer.
- Email sent to: [canaldedenuncias@ferreycorp.com.pe](mailto:canaldedenuncias@ferreycorp.com.pe)
- Call to phone number: +511 626-4110 or mobile phone: +51 981970638.
- Submitting an online complaint by accessing the following link: [https://admincms.ferreycorp.com.pe/adjunto/upload/landings/formulario-etica/?\\_gl=1\\*1xe2y4h\\*\\_gcl\\_au\\*MTI3MDk3NzcxOS4xNzcxNjA3OTc1](https://admincms.ferreycorp.com.pe/adjunto/upload/landings/formulario-etica/?_gl=1*1xe2y4h*_gcl_au*MTI3MDk3NzcxOS4xNzcxNjA3OTc1)
- Depositing the complaint in a physical suggestion/complaint box.

The Corporation appreciates and values the reporting of any indication or suspicion of an ethical principle violation or legal breach by any employee, person, or organization linked to the Corporation. Therefore, the greatest possible detail in the exposition of the reported facts is greatly appreciated.

To ensure maximum independence, the Corporation's Board of Directors has designated a Corporate Ethics and Compliance Officer—a position endowed with adequate capacity, independence, and authority—who will ensure the proper implementation, monitoring, and improvement of the Compliance System according to defined and agreed requirements.

The designated Corporate Ethics and Compliance Officer is available to all employees of the Corporation to provide advice, guidance, and support regarding ethical behavior and compliance. Likewise, the Corporation will provide all necessary resources to execute the actions, measures, and controls planned in the Corporate Compliance System.

## 5. Annexes

### **ANNEX 1: OFFENSES AND CORRUPT PRACTICES - PERU**

- Generic active bribery (Art. 397 of the Criminal Code).
- Transnational active bribery (Art. 397-A of the Criminal Code).
- Specific active bribery (Art. 398 of the Criminal Code).
- Simple collusion (Art. 384 of the Criminal Code, first paragraph).
- Aggravated collusion (Art. 384 of the Criminal Code, second paragraph).
- Influence peddling (Art. 400 of the Criminal Code).
- Money laundering (Arts. 1, 2, 3, 4, 5, and 6 of Legislative Decree No. 1106, Legislative Decree for the effective fight against money laundering and other crimes related to illegal mining and organized crime).
- Terrorism offenses (Arts. 2, 3, 4, 4-A, 5, 6, 6-A, 6-B, and 8 of Decree Law No. 25475, Decree Law establishing penalties for terrorism offenses and procedures for investigation, instruction, and trial).
- Corruption in the private sector (Art. 241-A of the Criminal Code).
- Corruption within private entities (Art. 241-B of the Criminal Code).
- Parallel accounting (Art. 199 of the Criminal Code).
- Offense against archaeological monuments (Art. 226 of the Criminal Code).
- Illegal extraction of cultural property (Art. 228 of the Criminal Code).
- Customs offenses (Arts. 1, 2, 3, 4, 5, 6, 7, 8, and 10 of Law 28008, Customs Crimes Law).
- Tax offenses (Arts. 1, 2, 4, 5, 5-A, 5-B, 5-C, and 5-D of Legislative Decree 813, Criminal Tax Law).

#### DEFINITIONS:

- Generic active bribery: The offense committed when a person, under any modality or means, offers, gives, or promises to give a public official a benefit (material or immaterial), promise, advantage, or gain so that they perform or omit acts in violation of their duties.
- Transnational active bribery: The offense committed by making a payment (bribe) to a public official of another country so that they improperly favor the payer.
- Specific active bribery: Similar definition to Generic Active Bribery; however, in this case, the public official may be a magistrate, prosecutor, expert, arbitrator, member of an administrative tribunal or similar, secretary, rapporteur, specialist, jurisdictional assistant, witness, translator, or law firm.
- Collusion: The offense committed when a person colludes with a public official to gain favor in a procurement process, acquisition, or any operation carried out in the performance of their public duties. It may be simple or aggravated depending on the existence of financial harm to the State.
- Influence peddling: The offense committed when a person, claiming or having real or simulated influence, receives, causes to be given, or promises an undue advantage or benefit for themselves or a third party with the offer to intercede before a public official who is, has been, or will be knowledgeable about a judicial or administrative process.

- Money laundering: The offense consisting of the process of disguising or concealing the illicit origin of money, property, or gains derived from predicate offenses, usually through multiple transactions carried out by one or more natural or legal persons.
- Transport, transfer, entry, or departure of illicit funds or securities through national territory: Transporting, transferring within the national territory, or bringing into or taking out of the country, personally or by any other means, assets whose illicit origin is known or should have been presumed.
- Failure to report suspicious operations or transactions: Anyone who, breaching their functional or professional obligations, fails to report suspicious transactions or operations detected to the competent authority, pursuant to applicable laws and regulations.
- Refusal, delay, and falsehood in providing information: Anyone who refuses or delays providing economic, financial, accounting, commercial, or business information required by the competent authority within the framework of an investigation or trial for money laundering, or deliberately provides inaccurate or false information.
- Terrorism: The offense consisting of provoking, creating, or maintaining a state of anxiety, alarm, or fear among the population or part of it, by committing acts against life, body, health, personal liberty and safety, or against property, public buildings, communication or transport routes, power or transmission towers, power plants, or any other property or service, using weapons, explosives, or any means capable of causing havoc or serious disturbance to public peace.
- Collaboration with terrorism: The offense consisting of performing voluntary acts of collaboration for the commission of acts of terrorism.
- Financing of terrorism: The offense consisting of providing, contributing, or collecting funds, financial or economic resources to support any terrorist act or terrorist group.
- Private sector corruption: The offense that materializes when a partner, shareholder, or legal/de facto attorney-in-fact directly or indirectly accepts, receives, or solicits a gift, promise, or any other undue advantage or benefit of any nature for themselves or a third party, to perform or omit one of their responsibilities to favor another in the acquisition or commercialization of goods/merchandise, contracting of services, or commercial relationships.
- Corruption within private entities: The offense that materializes when a partner, shareholder, or legal/de facto attorney-in-fact directly or indirectly accepts, receives, or solicits a gift, promise, or any other undue advantage or benefit for themselves or a third party, to perform or omit one of their responsibilities to the detriment of the legal entity. Likewise, the offense applies to the party granting the undue benefit.
- Parallel accounting: The offense consisting of maintaining parallel accounting to that required by law to obtain an undue advantage.
- Offenses against archaeological monuments: The offense consisting of settling on, degrading, or, without authorization, exploring, excavating, or removing pre-Hispanic archaeological monuments or paleontological areas declared as cultural/paleontological heritage of Peru, knowing their heritage status.
- Illegal extraction of cultural property: Destroying, altering, extracting from the country, or commercializing assets of pre-Hispanic cultural heritage or paleontological heritage of Peru, or failing to return them according to granted authorization.
- Smuggling: The offense consisting of subtracting, evading, or flouting customs control by bringing in or taking out merchandise from the national territory, or failing to present it for physical verification and examination at

customs facilities or authorized locations, with a value exceeding four Tax Units (UIT). It is possible to commit it through various modalities, such as: i. Extracting, consuming, or disposing of merchandise in a primary zone delimited by the General Customs Law or related regulations; ii. Consuming, storing, or using merchandise in transit from one primary zone to another; iii. Transferring merchandise from a free zone or special treatment zone to the rest of the national territory without paying the corresponding taxes; or iv. Transporting merchandise by any means of transport within the national territory without having been subjected to customs control.

- Customs revenue fraud: This offense can be committed through the following modalities: i. Importing merchandise with false or altered documentation; ii. Simulating a foreign trade operation before the customs authority in order to obtain an economic or other type of incentive or benefit; iii. Overvaluing or undervaluing the price of the merchandise or varying its quantity to obtain an economic benefit; iv. Altering the description, brand, code, series, labeling, or tags to modify the origin or tariff subheading in order to obtain an economic or other type of incentive or benefit; and v. Consuming, storing, or using merchandise in transit or transshipment in breach of customs regime regulations.
- Tax fraud: It can be committed through the following modalities: i. Totally or partially concealing assets, income, or revenues, or recording totally or partially false liabilities, to annul or reduce the tax to be paid; ii. Failing to deliver to the tax creditor the amount of tax withholdings or collections made, within the time limit established by the relevant laws and regulations; iii. Obtaining tax exemptions, non-affectations, reimbursements, credit balances, tax credits, compensations, refunds, benefits, or tax incentives, by simulating the existence of facts that allow their enjoyment; iv. Simulating or provoking states of patrimonial insolvency that make it impossible to collect taxes once the verification and/or audit process has begun.
- Failure to keep accounting books and records: The offense consisting of failing to fulfill the obligation to maintain accounting books and records, failing to enter acts/operations, recording false data, destroying or concealing accounting books, records, or tax-related documentation.
- Providing false information in the RUC: The offense consisting of providing false information during registration or modification of data in the RUC to obtain printing authorization for payment receipts, waybills, credit notes, or debit notes.
- Storage of goods in undeclared locations: The offense consisting of storing goods for distribution, commercialization, transfer, or disposition valued at over 50 Tax Units (UIT) in locations not declared as fiscal domicile or annex establishment within legal deadlines, to avoid paying taxes.
- Use of tax documents for tax fraud: The offense consisting of manufacturing, obtaining, selling, or facilitating payment receipts, waybills, credit notes, or debit notes under any title to commit or facilitate tax offenses.

## **ANNEX 2: OFFENSES AND CORRUPT PRACTICES – GUATEMALA**

- Article 274 "E". Information Manipulation, Criminal Code, Decree Number 17-73.
- Offenses against the tax regime, Criminal Code, Decree Number 17-73:
  - Article 358 "A". Tax fraud.
  - Article 358 "B". Special cases of tax fraud.
  - Article 358 "C". Misappropriation of taxes.

- Article 358 "D". Resistance to tax administration audit actions.
- Article 346. Illegal exploitation of natural resources, Criminal Code, Decree Number 17-73.
- Article 391. Terrorism, Criminal Code, Decree Number 17-73.
- Article 407 "M". Electoral financing, Criminal Code, Decree Number 17-73.
- Article 407 "N". Illicit electoral financing, Criminal Code, Decree Number 17-73.
- Article 442. Active bribery, Criminal Code, Decree Number 17-73.
- Article 442 BIS. Transnational active bribery, Criminal Code, Decree Number 17-73.
- Article 448 TER. Illicit enrichment of private individuals, Criminal Code, Decree Number 17-73.
- Article 448 QUÁTER. Front-man arrangements (Testaferrato), Criminal Code, Decree Number 17-73.
- Article 449 BIS. Influence peddling, Criminal Code, Decree Number 17-73.
- Money laundering or other assets, Article 2 of the Law Against Money Laundering or Other Assets.
- Offense of terrorism financing, Article 4 of the Law to Prevent and Suppress Terrorism Financing, Decree Number 58-2005.
- Collusive pact in public procurement, Article 25 Bis of the State Procurement Law, Decree Number 57-92.
- Customs fraud and smuggling, Articles 1, 2, 3, 4, 5, and 6 of the Law Against Customs Fraud and Smuggling, Decree Number 58-90.

#### DEFINITIONS:

- Information manipulation: Anyone who uses computer records or computer programs to hide, alter, or distort information required for commercial activity, compliance with State obligations, or to hide, falsify, or alter financial statements or equity standing.
- Illegal exploitation of natural resources: Exploiting mineral resources, construction materials, rocks, and natural resources contained in territorial seas, continental shelves, rivers, and national lakes without the respective license or authorization, or exceeding its conditions.
- Tax fraud: inducing the tax administration into error regarding tax assessment or payment through simulation, concealment, trickery, or deceit, causing loss of tax revenue.
- Misappropriation of taxes: Acting as a withholding or collection agent for personal, corporate, or third-party benefit, failing to remit collected/withheld taxes to the Tax Administration after legal deadlines.
- Resistance to tax administration audit actions: Preventing necessary audit actions or refusing to provide required accounting books/documents or computer access after formal requirement by Tax Administration with competent judicial intervention.
- Terrorism: Executing acts of violence, threats to life/integrity, property, or infrastructure, or causing fires/disasters to alter constitutional order, public order, or coerce a public legal entity.
- Electoral financing: Individual or legal entity contributing more than 10% of the maximum campaign expenditure limit to a political organization.
- Illicit Electoral Financing: Individual or legal entity contributing, receiving, or authorizing resources for political organizations or candidates knowing such contributions originate from organized crime, money laundering, or illegal activities.
- Active bribery: Offering or delivering to a public official/employee directly or indirectly any object of pecuniary value or other benefit for themselves or another to perform, order, delay, or omit an act inherent to their office.

- Transnational active bribery: Offering or delivering to a foreign public official or international organization representative any pecuniary benefit or advantage to perform or omit official duties.
- Illicit enrichment of private individuals: Non-public officials administering or managing public resources who obtain ungrounded personal equity increases or debt cancellations up to five years after ceasing function.
- Front-Man arrangements (“Testaferrato”): Providing one's name or corporate name to collaborate in committing offenses under Title XIII of the Criminal Code.
- Influence peddling: Influencing a public official (directly or through intermediaries) using rank, position, or personal ties to obtain an undue benefit in a matter handled by said official.
- Money laundering or other assets: Investing, transferring, possessing, concealing, or disguising the true nature/origin of assets or money knowing (or obligated by position to know) they derive from a crime.
- Financing of terrorism: Deliberately providing, collecting, or managing funds/assets intended or known to be used for terrorism or terrorist groups.
- Collusive pact in public procurement: Entering into agreements, recommendations, or concerted practices in public bidding to restrict or prevent free competition.
- Customs fraud: Intentionally evading applicable customs duties totally or partially, or violating rules/restrictions to obtain an unlawful advantage.
- Customs smuggling: Clandestine entry or extraction of goods to/from national territory evading customs control, or trading prohibited/restricted goods.

### **ANNEX 3: OFFENSES AND CORRUPT PRACTICES – CHILE**

Catalog of Offenses pursuant to Law 20.393 and its amendments.

- Money Laundering: Article 27 Law No. 19.914 creating the Financial Analysis Unit and amending various provisions regarding money laundering.
- Terrorism Financing: Article 8 Law No. 18.314 Determining Terrorist Conduct and Setting Penalties.
- Defrauding or harming another through deceit: Article 473 Criminal Code.
- Fraud through fraudulent obtainment of benefits from state entities: Article 470 No. 8 Criminal Code.
- Fraud through subtraction, concealment, destruction, or rendering unusable of documents: Article 470 No. 5 Criminal Code.
- Fraud through abuse of blank signature: Article 470 No. 3 Criminal Code.
- Fraud through deceit in signing documents: Article 470 No. 4 Criminal Code.
- Extortion to sign or grant a document: Article 438 Criminal Code.
- Bribery committed by a private individual against a public official: Article 250 Criminal Code.
- Use of forged public documents: Article 196 Criminal Code.
- Accepting financial benefits to favor contracting with one bidder over another: Article 287 bis Criminal Code.
- Providing financial benefits to a company employee to favor contracting with one bidder over another: Article 287 ter Criminal Code.
- Providing false information regarding relevant corporate assets or financial or legal standing of the company: Article 134 Law No. 18.046 on Corporations.
- Fraudulent alteration of price of goods or services: Article 285 Criminal Code.
- Forgery of letters of credit: Article 110 General Banking Act.
- Obtaining credit by providing false or maliciously incomplete data: Article 160 General Banking Act.

- Issuing bounced or insufficient-fund checks: Article 22 Decree with Force of Law No. 707 on Checking Accounts and Checks.
- False accusation of forged signature upon check protest notice: Article 43 Decree with Force of Law No. 707 on Checking Accounts and Checks.
- Falsely challenging a signature on a bill of exchange or promissory note later proven authentic: Article 110 Law No. 18.092.
- Malicious use of payment cards or access codes: Article 7 letter f) Law No. 20.009.
- Malicious obtainment of improper payments: Article 7 letter h) Law No. 20.009.
- Execution of insurance contracts by foreign insurers: Article 46 DFL No. 251 of 1931 of the Ministry of Finance, on Insurance Companies, Corporations, and Stock Exchanges.
- Forgery of private documents: Article 197 Criminal Code.
- Use of forged private documents: Article 198 Criminal Code.
- Incompatible negotiation: Article 240 number 6 Criminal Code.
- Breach of professional secrecy: Article 247 bis second paragraph Criminal Code.
- Intrusion into trade secrets: Article 284 Criminal Code.
- Disclosure of trade secrets: Article 284 bis Criminal Code.
- Misappropriation/Exploitation of trade secrets: Article 284 ter Criminal Code.
- Fraud / Swindling (Estafa): Articles 467 and 468 Criminal Code.
- Fraud through improper insurance claim: Article 470 No. 10 Criminal Code.
- Granting simulated contracts: Article 471 No. 2 Criminal Code.
- Fencing / Receiving stolen goods: Article 456 bis A Criminal Code.
- Disloyal administration / Breach of trust: Article 470 No. 11 Criminal Code.
- Misappropriation: Article 470 No. 1 Criminal Code.
- Article 59 Law 18.840: Committing falsehood in proceedings with the Central Bank or foreign exchange operations.
- Article 51 DFL No. 251 of 1931 of the Ministry of Finance on Insurance Companies, Corporations, and Stock Exchanges: Conducting insurance business in violation of the law.
- Article 8 ter fourth paragraph Tax Code.
- i) Maliciously incomplete or false tax returns; ii) Malicious omission in accounting books; iii) Alteration of balance sheets or inventories or submission of dolously falsified ones; iv) Use of previously used receipts, debit/credit notes, or invoices, or v) Use of other fraudulent procedures aimed at concealing or misrepresenting the true amount of operations or tax amounts: Article 97 number 4, first paragraph of the Tax Code.
- Malicious increase in tax credits or deductions by taxpayers subject to VAT: Article 97 number 4, second paragraph Tax Code.
- Obtaining unentitled tax refunds: Article 97 number 4, third paragraph Tax Code.
- Malicious use of false, fraudulent, or altered invoices or documents to commit the aforementioned offenses: Article 97 number 4, fourth paragraph Tax Code.
- Malicious creation, sale, or facilitation of documents for the commission of the aforementioned offenses: Article 97 number 4, fifth paragraph Tax Code.
- Malicious omission of tax returns required by law for tax assessment or liquidation: Article 97 number 5 Tax Code.
- Conducting business without fulfilling requirements regarding declaration and payment of production or trade taxes: Article 97 number 8 Tax Code.
- Clandestine operation of trade or industry: Article 97 number 9 Tax Code.
- Reopening closed commercial or industrial establishments: Article 97 number 12 Tax Code.

- Operations aimed at tampering with official seals or locks: Article 97 number 13 Tax Code.
- Misuse of Internal Revenue Service (SII) authorization tools to defraud the Treasury: Article 97 number 22 Tax Code.
- Providing false data in initial activity declaration or modifications to obtain tax document authorization: Article 97 number 23 Tax Code.
- Facilitating means to maliciously include false data: Article 97 number 23 Tax Code.
- Receiving consideration from donee institutions or simulating donations to obtain tax benefits: Article 97 number 24 Tax Code.
- Acting as or transacting with Free Zone users lacking proper authorization or using it fraudulently to defraud the Treasury: Article 97 number 25 Tax Code.
- Drafting or signing tax returns or balance sheets incurring in falsehood or fraudulent acts: Article 100 Tax Code.
- Article 134 Decree with Force of Law No. 30 of 2005 of the Ministry of Finance on Customs Ordinance.
- Smuggling of goods: Article 168 Decree with Force of Law No. 30 of 2005 of the Ministry of Finance on Customs Ordinance.
- Maliciously false export goods declaration: Article 169 Decree with Force of Law No. 30 of 2005 of the Ministry of Finance on Customs Ordinance.
- Forgery of required export certifications or analysis: Article 169 Decree with Force of Law No. 30 of 2005 of the Ministry of Finance on Customs Ordinance.
- Submission of false, altered, or partial documents for drafting goods declarations: Article 169 Decree with Force of Law No. 30 of 2005 of the Ministry of Finance on Customs Ordinance.
- Persons purchasing, receiving, or concealing goods knowing they are subject to smuggling and/or fraud: Article 182 Decree with Force of Law No. 30 of 2005 of the Ministry of Finance on Customs Ordinance.
- Attack on system integrity: Article 1 Law No. 21.459 on Computer Crimes.
- Unlawful access: Article 2 Law No. 21.459 on Computer Crimes.
- Unlawful interception: Article 3 Law No. 21.459 on Computer Crimes.
- Data interception contained in computer systems: Article 3 Law No. 21.459 on Computer Crimes.
- Attack on data integrity: Article 4 Law No. 21.459 on Computer Crimes.
- Computer forgery: Article 5 Law No. 21.459 on Computer Crimes.
- Fencing / Receiving stolen computer data: Article 6 Law No. 21.459 on Computer Crimes.
- Computer fraud: Article 7 Law No. 21.459 on Computer Crimes.
- Abuse of devices: Article 8 Law No. 21.459 on Computer Crimes.
- Misappropriation of worker social security contributions: Article 13 Law No. 17.322 on Rules for Judicial Collection of Social Security Contributions, Fines, and Fees.
- Omission of social security contribution withholdings or declaring lower taxable income: Article 13 bis Law No. 17.322 on Rules for Judicial Collection of Social Security Contributions, Fines, and Fees.
- Forgery of medical documents: Article 110 second paragraph DFL No. 1 of 2005 of the Ministry of Health.
- Trafficking of hazardous waste: Article 44 Law No. 20.920 establishing Framework for Waste Management, Extended Producer Responsibility, and Recycling Promotion.
- Animal abuse or cruelty: Articles 291 bis and 291 ter Criminal Code.
- Breach of health regulations during state of catastrophe, epidemic, or contagion: Article 318 Criminal Code.
- Ordering a subordinate under health isolation to attend workplace: Article 318

ter Criminal Code.

- Article 64 F General Fisheries and Aquaculture Law: Certification of false/non-existent facts or malicious use of landing certifications.
- Articles 11 and 12, first paragraph, Law No. 20962: Applying Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).
- Harm to domestic animals or birds: Article 485 No. 2 Criminal Code.
- Article 28 letter a) Decree with Force of Law No. 4 of the Ministry of Economy, Development, and Tourism: Consolidating text of Law No. 19.039 on Industrial Property.
- Article 28 letter b) Decree with Force of Law No. 4 of the Ministry of Economy, Development, and Tourism: Consolidating text of Law No. 19.039 on Industrial Property.
- Article 28 bis letter a) Decree with Force of Law No. 4 of the Ministry of Economy, Development, and Tourism: Consolidating text of Law No. 19.039 on Industrial Property.
- Article 28 bis letter b) Decree with Force of Law No. 4 of the Ministry of Economy, Development, and Tourism: Consolidating text of Law No. 19.039 on Industrial Property.
- Article 9 Decree 400 of the Ministry of National Defense (April 13, 1978): Consolidating text of Law No. 17.798 on Arms Control.
- Article 11 Decree 400 of the Ministry of National Defense (April 13, 1978): Consolidating text of Law No. 17.798 on Arms Control.
- Article 14 A first paragraph Decree 400 of the Ministry of National Defense (April 13, 1978): Consolidating text of Law No. 17.798 on Arms Control.
- Article 14 A Decree 400 of the Ministry of National Defense (April 13, 1978): Consolidating text of Law No. 17.798 on Arms Control.
- Article 16 Law on Reorganization or Closure of Micro and Small Enterprises in Distress.
- Article 24 sixth paragraph Law on Reorganization or Closure of Micro and Small Enterprises in Distress.
- Article 240 number 3) Criminal Code.
- Article 463 ter Criminal Code.
- Article 240 number 2) Criminal Code.
- Article 463 Criminal Code.
- Article 463 bis No. 1 Criminal Code.
- Article 463 bis No. 2 Criminal Code.
- Article 463 bis No. 3 Criminal Code.
- Article 463 bis No. 4 Criminal Code.
- Article 463 quáter Criminal Code.
- Article 464 ter Criminal Code.
- Article 62 Decree with Force of Law No. 1 of 2004 of the Ministry of Economy, Development, and Reconstruction.
- Articles 39 letter h) Decree with Force of Law No. 1 of 2004 of the Ministry of Economy, Development, and Reconstruction.

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**THIS DOCUMENT HAS BEEN AUTHORIZED IN THE REGULATORY SYSTEM BY:**

| ROLE    | NAME                            | POSITION               | DATE                        |
|---------|---------------------------------|------------------------|-----------------------------|
| Drafter | Maria del Carmen Blume Cilloniz | Compliance Sub-Manager | Approved - 26/03/2026 12:18 |

|          |                                  |                                              |                                   |
|----------|----------------------------------|----------------------------------------------|-----------------------------------|
| Reviewer | Eduardo<br>Ramírez Del<br>Villar | Corporate<br>Manager of<br>Corporate Affairs | Approved -<br>26/03/2026<br>12:45 |
| Approver | Eduardo<br>Ramírez Del<br>Villar | Corporate<br>Manager of<br>Corporate Affairs | Approved -<br>27/03/2026<br>11:15 |