

ANTICORRUPTION POLICY

Control Union Services S.A.C. (hereinafter Control Union Services or the Company) is committed to complying with current legal regulations, for which it has implemented a Prevention and Compliance System, and in accordance with these, establishes this Anti-Corruption Policy, which must be followed by all shareholders, directors, managers, legal representatives, attorneys-in-fact, workers on a temporary or indefinite basis, practitioners, interns and volunteers of the Company (hereinafter "the Company's Collaborators"), as well as its clients and suppliers, with the aim of preventing any type of act of corruption provided for in Law No. 30424.

This document applies to all the Company's Collaborators. The Company's Board of Directors and General Management, together with those responsible for each area, are responsible for ensuring that all the Company's Collaborators, under their supervision and authority, comply with local laws and this Policy.

Anyone acting on behalf of the Company may not pay or receive bribes or seek to improperly influence any other person in any way, whether in the public or private sector.

1. PRINCIPLES

No type of bribery, incentives, and other inappropriate benefits, corruption between private and/or public, money laundering, simple or aggravated collusion, and any network of influences that may be implemented within the Company which go against local laws and this policy, will not be overlooked.

Failure to comply with this document, local laws, and regulations, have severe consequences for the Company and for all its Employees.

In order to avoid suggestions of illegitimate or unethical conduct, the Company's Collaborators must use common sense and good judgment to avoid configuring situations that may be suspicious of any corrupt behaviour.

In Peru, there are laws in force that establish sanctions that range from the closure of premises, loss of administrative authorizations (licenses, accreditations, and other authorizations), economic sanctions, to the extinction of the legal entity, such as:

- Law No. 30424 –Law that regulates the administrative responsibility of legal persons for the crimes provided for in the following articles of the Penal Code:
 - Art. 384 (Simple and aggravated collusion)
 - Art. 397 (Generic Active Bribery)
 - Art. 397-A (Transnational Active Bribery)
 - Art. 398 (Specific Active Bribery)
 - Art. 400 (Influence Peddling)
- Decree Legislative No. 1106, Decree Legislative for the effective fight against money laundering and other crimes related to illegal mining and organized crime (Art. 1, 2, 3 and 4).
- Decree Law No. 25475, Decree-Law that establishes the penalty for crimes of terrorism and the procedures for investigation, inquiry, and trial. (The Financing of Terrorism Art. 4-A).
- Law No. 30835, Law that modifies the Law No. 30424 and includes the crimes of collusion and influence peddling to the prevention model.
- Decree Legislative No. 1385, Decree Legislative that incorporates into the Penal Code the crimes of Corruption in the private sector Art. 241-A, and Corruption within private entities Art. 241-B.

2. AIM

This policy is part of the control documents referred to in numeral 6.4 of Chapter 6 of the PCM, which together are intended to ensure compliance with said manual throughout the Company, the Legal Regulations, and the current legislation at the national level, as well as establishing a high standard of corporate and organizational practices that allow the Company to avoid corrupt practices.

¹ All words found in capital letters will have its definition assigned in the Prevention and Compliance Manual of Control Union Services S.A.C. (hereinafter, "PCM").

3. DEFINITIONS

For the purposes of the Policy herein, any of the following conducts, which are defined below, is considered an act of corruption:

3.1. GENERIC ACTIVE BRIBERY

It is understood that conduct by which a person, under any modality, offers, gives, or promises a donation, promise, advantage, or benefit in order for said public servant or official to perform or omit acts in violation of its obligations.

Likewise, it must be understood that conduct by which a person, under any modality, offers, gives, or promises a donation, advantage, or benefit so that the official or public servant performs or omits acts proper to its position or employment, without failing in its obligation.

3.2. SPECIFIC ACTIVE BRIBERY

It is understood as that conduct by which a person, under any modality, offers, gives or promises a donation, advantage or benefit to a magistrate, prosecutor, expert, arbitrator, member of an administrative court or similar in order to influence the decision of a matter submitted to its knowledge or competence.

3.3. TRANSNATIONAL ACTIVE BRIBERY

It is understood as that conduct by which a person, under any modality, offers, grants or promises directly or indirectly to an official or public servant of another State or official of an international public organization a donation, promise, advantage or undue benefit that redounds to its own benefit or that of another person in order for said public servant or official to perform or omit acts proper to its position or employment, in violation of their obligations or without failing in their obligation to obtain or retain business or another undue advantage in the carrying out international economic or commercial activities.

3.4. SIMPLE COLLUSION

It is understood as that conduct by which a person colludes with an official or public servant who, by reason of its position, is responsible for any stage of the modalities of acquisition or public contracting of goods, works, or services, concessions or any operation under responsibility of the State. The concertation will have the purpose of defrauding the State or entity or agency of the State.

3.5. AGGRAVATED COLLUSION

It is understood by that conduct for which a person colludes with an official or public servant who, by reason of its position, is responsible for the contracting and acquisition of goods, works or services, concessions or any operation under the responsibility of the State. The concertation will have the purpose of defrauding the State or State entity or agency in patrimonial terms.

3.6. INFLUENCE PEDDLING

It is understood by that conduct by which a person, invoking or having real or simulated influences, receives, makes give or promise for itself or for a third party, donation or promise or any other advantage or benefit with the offer to intercede with an official or public servant who has to know, is knowing or has known a judicial or administrative case.

3.7. BRIBERY

It is any type of advantage that contains patrimonial content or not, whose purpose is to carry out the behaviours defined in numerals 3.1 to 3.6, which may consist of:

- Cash or other forms of payment or benefits to ensure any type of procedure carried out in/by the Company;
- Inappropriate donations;
- Favours;
- Gifts;
- Incentives; and,

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- Any other goods to obtain advantages of their own interest.

4. GIFTS AND BUSINESS COURTESIES

Gifts or business courtesies are those goods or benefits that are given or received from a client or supplier (directly or indirectly through a representative) and are received without paying anything in compensation.

The Company Employee may accept gifts or courtesies that include those of a promotional nature (*merchandising*), which have a clear identification of promotion of a service or the name of the organization and their commercial value is not representative, food or beverages delivered during the carrying out their work in the facilities of the Company's clients, as well as any other property with a value of up to USD 50.00 (Fifty 00/100 US dollars).

If any Employee receives a gift or courtesy, it must notify this fact and, if applicable, give it to the Company's Administration. In the event that the Employee receives an asset that has a value greater than USD 50.00, he must give it to the Company's Administration, if or he is not certain whether the value of the asset is greater than this amount, it must be delivered to the Company's Administration, who will decide if the asset is returned to the sender or given to the Employee.

5. APPLICATION TO THIRD PARTY RELATIONS

The Company Employees will make sure to include the principles in this Policy in agreements with all types of suppliers and other business relationships or to otherwise ensure that the principles in the Policy herein apply to all business relationships involving Control Union Services. Special care will be taken in the selection and management of external agents and representatives.

In the event that a third party requests, offers, or gives any type of bribe or another inappropriate benefit, the Company's Collaborators must inform their immediate superior. All workers have the duty to explain to the third party that no member of Control Union Services can accept or give any type of bribe or inappropriate benefit. Immediately, whoever is responsible for taking actions must assess whether or not to continue the business relationship with the third party involved.

If the commercial relationship with this third party is to continue, the person responsible for making the decision must ensure that an adequate risk assessment is previously carried out and that the appropriate actions are taken to avoid future incidents that go against this Policy.

6. RISK ASSESSMENT

The Compliance Officer must continually assess the risk that any Control Union Services Supplier or Employee is involved in any type of corrupt behaviour and must communicate said risks and adopt the appropriate measures to prevent them from materializing, by carrying out a comprehensive risk assessment of corruption, bribery and other improper benefits in the relationship in question.

The Company must implement due diligence procedures which must include the pertinent investigations of past and present anti-corruption measures and the exposure that it has to the risk detected.

The Company's Commercial Management will be responsible for ensuring compliance with said processes when signing new relationships and throughout each one of them when circumstances so require.

7. TRAINING

All new Control Union Services personnel will receive training to ensure proper compliance with this Policy and must carry out the necessary actions so that the entire team understands each of the rules; which must be carried out appropriately according to each position of the person who receives the training, as well as its functions and risks to which it is exposed.

The Company seeks to permanently train all its Collaborators. The Prevention Officer will establish the minimum number of trainings per year, taking into account the functions of each Employee and the risks exposed.

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8. DENUNCIATIONS

Any employee, supplier, or client who becomes aware of a breach of the policy herein must report it. For this purpose, Control Union Services has implemented a denunciations channel for suppliers, collaborators, and clients in order to report any fact or indication of an act of corruption. Said denunciation will be made anonymously in order to safeguard the confidential information of each of the collaborators and/or clients of Control Union Services.

If you are aware of any situation contrary to this Policy, you must inform it by email "etica.cuperu@controlunion.com".

9. SANCTIONS FOR NON-COMPLIANCE

In the event of a breach of the provisions of this Policy, the corresponding disciplinary sanctions will be applied, without prejudice to additionally asserting their rights in the event of moral and/or material damage to Control Union Services, their rights and in accordance with the Internal Regulations of Work, current labour legislation with regard to administrative, civil and/or penal matters if the case arises.

The Company will also penalize denunciations made in bad faith and whose sole purpose is to harm other employees of Control Union Services.

If it is proven that acts of corruption in the private sector are committed by the initiative and cooperation of clients or suppliers, the Company may terminate the respective contracts, without prejudice to initiating the corresponding civil or penal actions.

In the event that the Company verifies an act of corruption or a client denounces and proves a possible act of corruption proposed by a Control Union Services Collaborator, which was not accepted by the client, which directly or indirectly affects or has affected their certification or audit procedures, the Company will repeat the certification or audit procedure at no additional cost to the Client, without prejudice to the civil and penal sanctions that it will initiate against the Collaborator.

Date (DD/MM/YYYY):

EMPLOYEE

Name:

Address:

Signature:

CONTROL UNION SERVICES SAC

Managing Director

Lima, Peru

The approval in CUSI by the MD is also valid as a signature.

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