

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY STATEMENT

SERTECPET S.A. is a company of excellence, generating energy solutions with cutting-edge technology at a global level, with the highest standards of quality and integrity. Therefore, it has implemented an Anti-Bribery Management System (ABMS) in compliance with ISO 37001 requirements. SERTECPET is committed to preventing bribery and corruption, and has a zero-tolerance policy against these transgressive behaviors and illicit acts that may arise among its clients, strategic partners, suppliers, collaborators, business associates, public officials, and stakeholders, compliant with legal, regulatory, and continuous improvement requirements of the Anti-Bribery Management System. SERTECPET expressly prohibits any act of bribery, fraud, corruption, or any violation of the law and internal regulations, with or without complicity of other parties. Therefore, all employees must adhere to our Code of Ethics, Anti-Bribery and Anti-Corruption Policy, confidentiality and 'unfair non-competition' agreements, as well as any other documentation derived from the Anti-Bribery Management System regulations.

SERTECPET encourages the cooperation of anyone who is aware of any violation or reasonable suspicion of bribery, corruption, or other transgressive conduct. Therefore, we promote the use of our reporting channels, which ensure the confidentiality and anonymity of the informer. In order to encourage reporting of transgressive conduct, any type of retaliation against those who make communications and reports in good faith is prohibited. The Compliance Officer will act independently of the Administration in all investigations, and the Corporate Ethics and Reputation Committee will issue the appropriate sanctions and actions regarding proven reports of bribery and corruption.

In compliance with ISO 37001, the Anti-Bribery Management System will be continuously evaluated, based on risk identification, the implementation and updating of controls and procedures, their effectiveness, and the investigation and result of any complaints. In accordance with SERTECPET's Internal Work Regulations, any proven noncompliance with the Anti-Bribery and Anti-Corruption Policy will be considered a Serious Misconduct and will result in dismissal.

For record and easy access of all interested parties, including SERTECPET employees, this policy will be available on our Intranet and company website. Therefore, all employees, suppliers, business partners, and interested parties in general are required to stay up-to-date on any changes to this regulation and to inform the Compliance Officer or the Corporate Communications Department of any issues they may have viewing or downloading this Policy.

1. OBJECTIVE

The Anti-Bribery and Anti-Corruption Policy aims to provide framework and guidelines for all employees, business partners, and/or stakeholders to comply, in order to mitigate bribery and corruption risks.

2. BACKGROUND AND SCOPE

SERTECPET's intention is to promote a culture of compliance within the organization, based on ethical behavior and accountability for risk identification, risk mitigation control design, investigation conducting, and continuous evaluation of the Anti-Bribery Management System. Any conduct related to proven violations of the organization's Code of Ethics and Conduct, as well as any behavior that goes against the company's values and applicable national and international anti-bribery and anti-corruption standards, such as ISO 37001 "Anti-Bribery and Anti-Corruption Management System", Foreign Corrupt Practices Act of the United States (FCPA), and the United Kingdom Bribery Act (UKBA), will be investigated and penalized.

This policy applies to all business partners such as collaborators, suppliers, clients, strategic partners, contractors, related parties, regulatory bodies, public officials, third parties, among others, with whom the Company maintains any business relationship. This policy is also applicable in all countries where SERTECPET operates, in accordance with local legislation in each country. Commitment to comply with this Policy will remain in effect, as long as any employment, contractual or commercial relationship or obligation, as either collaborator or business partners is active with SERTECPET.

The Compliance Officer will lead any investigation into allegations of bribery and corruption, regardless of the suspect's length of service, hierarchical position, or department. If the suspicion of transgressive conduct relates to the Compliance Officer own-doing, a person designated by the Corporate Ethics and Reputation Committee will carry out the investigation regarding the Compliance Officer.

3. CONTENT:

3.1. Purpose and compliance with this policy

All SERTECPET employees must be familiar with, understand, and comply with the Anti-Bribery and Anti-Corruption Policy and the following regulations:

- Internal Work Regulations.
- Code of Ethics and Conduct.
- Conflict of Interest Policy.
- Gifts and Hospitality Policy.
- Due Diligence Procedure.
- Donations and Sponsorship Policy.
- Procedure for Corporate Risk Management.
- Internal procedures for each Area.
- Internal regulations related to the ABMS and its operation.
- Internal procedures of each Area.

Any natural person and/or legal entity or related party that maintains any relationship with SERTECPET must comply with the following regulations:

- Anti-bribery and Anti-corruption Policy.
- Transparency Mailbox Policy.
- Code of Ethics and Conduct.
- Supplier Code of Ethics.

- Anti-bribery and anti-corruption laws and regulations in force in the jurisdiction where they are interacting.

Compliance with the Anti-Bribery and Anti-Corruption Policy and other related regulations is an essential part of our commitment to society and our organizational culture. Corruption and fraudulent practices deprive society from wellbeing and resources and undermine the management of public and private entities. SERTECPET is committed to fighting corruption in its areas of operation, designing a control framework that allows for the application of international standards for corruption and bribery mitigation, implemented through an Anti-Bribery Management System.

SERTECPET does not tolerate any act of bribery, fraud, and/or corruption, or other transgressive and illicit conduct. Therefore, it promotes a culture of transparency, compliance, and integrity, where bribery and corruption are unacceptable. Failure to comply with these regulations will provide grounds for dismissal of an employee and/or termination of the business relationship with a supplier, client, or strategic partner.

3.2. CORPORATE GOVERNANCE AND ACCOUNTABILITY

3.2.1 Corporate Ethics and Reputation Committee

The Governing Body of the Anti-Bribery Management System is the Corporate Ethics and Reputation Committee of the Board of Directors of SERTECPET S.A., which steers and oversees the commitment and implementation of the Anti-Bribery Management System. Its main responsibilities are:

- Approve the Anti-Bribery and Anti-Corruption Policy.
- Ensure that the organization's strategy and the Anti-Bribery and Anti-Corruption Policy are aligned.
- Receive and review, at planned intervals, the content and operation of the Anti-Bribery and Anti-Corruption Management System.
- Deploy and ensure that the necessary resources for its implementation are allocated and distributed.
- Exercise reasonable oversight over the implementation of the Anti-Bribery Management System and its effectiveness.
- Exercise reasonable supervision over the implementation of the Anti-Bribery Management System, along with its effectiveness.

3.2.2 Senior Management Council

Senior Management is comprised of the General Managers (CEOs) of the locations where the ABMS has been implemented. They must ensure that the Anti-Bribery Management System, including its policy, objectives, and planning, is implemented, maintained, and periodically reviewed to drive continuous improvement. Therefore, its main responsibilities are:

- Ensure that the requirements of the Anti-Bribery Management System are integrated into their organization's processes.
- Require sufficient and appropriate resources for the effective operation of the Anti-Bribery Management System.
- Communicate internally and externally the aspects related to the Anti-Bribery and Anti-Corruption Policy.

- Communicate internally the importance of the Anti-Bribery and Anti-Corruption Management System and its compliance with the requirements of ISO 37001.
- Manage and support staff to contribute to the effectiveness of the Anti-Bribery Management System.
- Ensure that the Anti-Bribery and Anti-Corruption Management System is designed to achieve its objective.
- Direct and support all staff in compliance with the Anti-Bribery and Anti-Corruption Management System.
- Support other relevant roles in demonstrating their leadership in bribery prevention and detection, to the extent applicable to their areas of responsibility, especially to the Anti-Bribery Ambassadors as area leaders.
- Promote the use of reporting channels and due diligence procedures to report acts of bribery and corruption.
- Guarantee and ensure that no staff member will suffer retaliation, discrimination, or disciplinary action for reports made in good faith or based on a reasonable belief of a violation or suspicion of a violation of this policy, or for refusing to engage in deviant conduct or acts of bribery and corruption, even if such refusal results in the loss of business for the organization.
- Report at planned intervals to the governing body on the content and operation of the Anti-Bribery Management System and on allegations of serious or systematic corruption and bribery.
- Promote initiatives to encourage culture, commitment, empowerment, evaluation, and continuous improvement of the Anti-Bribery Management System, as well as the Anti-Bribery and Anti-Corruption Policy.
- Promote an organizational culture where no acts of bribery or corruption are tolerated.

3.2.3 Anti-Bribery Compliance Officer

The Compliance Officer has the authority to act independently and has sufficient responsibility to oversee the design and implementation of the Anti-Bribery Management System. He or she may also be referred to in internal regulations as the Corporate or Multi-Site Compliance Officer, to differentiate him or her from other roles that may have a similar title. His or her main responsibilities are:

- Overseeing the design and implementation of the Anti-Bribery and Anti-Corruption Management System.
- Providing advice and guidance to staff regarding their inquiries regarding the Anti-Bribery and Anti-Corruption Management System.
- Ensuring that the Anti-Bribery and Anti-Corruption Management System complies with the requirements of ISO 37001.
- Reporting on the performance of the Anti-Bribery and Anti-Corruption Management System to the Corporate Ethics and Reputation Committee, as well as to Senior Management.
- Investigate all allegations of bribery and corruption that come to its attention, by any means, report the findings to the Governing Body and Senior Management, and answer to all inquiries regarding anti-bribery and anti-corruption matters.
- Review bribery and corruption risk matrices, advice, update, and implement any controls it deems appropriate.
- Review of bribery and corruption risk matrices, update and implementation of the controls it deems pertinent.

The Compliance Officer has independence to act and report directly and promptly to the Governing Body and Senior Management on any proven act of bribery or dispute regarding this Policy and the Code of Ethics and Conduct.

The Compliance Officer has the authority to identify bribery risks that cannot be mitigated, may recommend against the execution of any activity that poses a risk (business relationships, contracting suppliers or personnel), and is responsible to report periodically to the Senior Management and Governing Body.

3.2.4 Ethics Delegate

Employees designated as Ethics Officers are responsible for supporting the Compliance Officer in coordination and execution of certain activities aimed at consolidating the Anti-Bribery Management System. Their main responsibilities are:

- Carry out activities and tasks related to the ABMS, expressly delegated by the Compliance Officer.
- Report results and safeguard evidence of the execution of activities delegated by the Compliance Officer.
- Maintain strict confidentiality regarding any information that becomes available to them, whether verbal, written, digital, or otherwise, during the performance of their role as Ethics Officer.
- Perform due diligence on individuals or legal entities, in accordance with internal procedures.
- Receive ongoing training related to the management and continuous improvement of the ABMS in accordance with ISO 37001.
- Maintain direct communication and contact with the Compliance Officer to coordinate all activities and tasks related to the Anti-Bribery Management System.

The Compliance Officer is responsible for training the Ethics Delegate in all activities delegated to them, as well as for ensuring that they comply with the current Anti-Bribery and Anti-Corruption Policy and all regulations derived from the ABMS. In order to ensure neutrality, confidentiality, and compliance with ISO 37001 standards, the investigation of allegations of bribery and corruption cannot be delegated from the Corporate Compliance Officer to the Ethics Delegate.

3.2.5 Anti-Bribery Ambassadors

Management, leadership, supervisory, and supervisory positions, as well as those who lead processes and supervise work teams, are designated as Ambassadors of the Anti-Bribery Management System in each of their areas. Anti-Bribery Ambassadors are responsible for detecting and preventing risks of bribery, corruption, fraud, embezzlement, and any conduct that violates this policy and internal regulations. They are also responsible for identifying any signs of bribery and corruption that may occur in their area of activity and within the Company in general. Their main responsibilities are:

- Keep their area's risk matrix up-to-date and add any risks they deem relevant, based on the current context, as well as the corresponding controls. It is their responsibility to their team and subordinates in regards of the area's risk matrix.
- Conduct reviews on risks, procedures, and controls to keep them up-to-date and ensure compliance.

- Report any changes to the risk matrix to the Compliance Officer for registry and evaluation. In the case of documentary controls, if applicable, they must be reported to Business Management for registration and coding.
- Ensure the safekeeping of evidence of controls implemented in their areas and related to their own activities.
- Encourage commitment and empowerment of employees in each of their areas regarding the ABMS and the Anti-Bribery Policy, through the execution of awareness-raising activities and any other actions aimed at achieving these goals. For this purpose, they may request support from the Compliance Officer.
- Inform their work teams about the reporting channels available, as well as the prohibition and zero tolerance to any acts of bribery and corruption, and guarantee that there will be no retaliation against employees who make inquiries, complaints, or reports in good faith.

3.2.6 Employees

Each employee must be familiar with the types of risk-related events that could occur in their area of responsibility and be watchful for any signs of irregularities. Their main responsibilities are:

- Identify all and current reporting channels and report any case of bribery or corruption to which they are aware or may have reasonable suspicion.
- Refrain from any conduct or practice that may harm the company's reputation, or generate a negative perception from an irregular event, act of bribery, and/or corruption.
- Be acquainted with the Anti-Bribery Risk Matrix for their work area, as well as the controls implemented.
- Acknowledge and comply with internal regulations, as well as all provisions related to the Anti-Bribery Management System.
- Acknowledge and commit to fulfilling the Anti-Bribery Management System's Objectives determined for its strengthening and continuous improvement.

Any identified non-compliance must be reported to the Compliance Officer or through the Reporting Channels so that the relevant investigations may take place.

3.3. ANTI-BRIBERY AND ANTI-CORRUPTION POLICY GUIDELINES

The following documents provide guidelines for action that help mitigate acts of bribery, corruption, and any conduct that violate this policy, and contribute to maintain a risk-based internal control environment.

3.3.1 Code of Ethics and Conduct

Defines the principles of conduct and behavior, job performance, responsibilities, and duties of employees toward the organization and related parties. It includes standards of conduct and best practices at the corporate level, which demonstrates our commitment to maintain the highest quality standards in manufacturing and distribution of products and services.

The provisions of the Code of Ethics and Conduct apply generally to all of the company's stakeholders, including members of the Board of Directors, General Managers, and all employees and representatives of SERTECPET.

3.3.2 Supplier Code of Ethics

Defines the expected conduct of suppliers of goods, services, and subcontractors in business.

This Code aligns with the SERTECPET Code of Ethics and Conduct, and includes provisions related to the protection and safekeeping of human rights, as well as the deterrence of the effects caused by climate change.

3.3.3 Selection and Hiring of Personnel

Managers of each area must ensure compliance with the Personnel Recruitment, Selection, and Hiring Procedure, guaranteeing that the most qualified candidates are selected. If, during the selection process, candidates are linked to have an affiliation and/or conflict of interest with public officials, the following procedure must be followed:

- Strict compliance with the selection process must be observed, ensuring that the best-qualified candidate is selected, and that the hiring process responds to legitimate business need, and is not related to obtaining new business or maintaining existing business.
- Considering the former, the Company must not offer any employment opportunities to any public servant involved in any government bidding or procurement process in which the Company is participating or has previously participated.
- The Compliance Officer, General Management, and the Corporate Ethics and Reputation Committee will be promptly notified of such a process so that they can ensure compliance with regulations and, if necessary, approve or deny the candidate's recruitment.
- The Human Resources Manager must promptly inform the Compliance Officer of any candidate with whom a potential conflict of interest could arise, as well as to report any employee who has been previously hired, and who has subsequently been identified as having potential relationships with public officials; and to establish controls for the hiring of exempt employees.
- The above premises must also be observed when hiring interns.

3.3.4 Conflict of Interest

Consistent with the Code of Ethics and Conduct and the Supplier Code of Ethics, the Company has a Conflict of Interest Policy, which aims to establish guidelines to be followed in the prevention and handling of conflicts of interest involving employees, clients, local and foreign suppliers, strategic partners, and other stakeholders.

A conflict arises when the interests of an employee or a third party prevails over the interests of the company, interfering with employees value of judgment during the performance of their duties. This situation could make it difficult for the employee to comply wholly with the interests of the Company.

Employees have the responsibility to act in the best interests of SERTECPET; therefore, they must avoid engaging in external activities within the Company's jurisdiction or those that interfere with the responsibilities of their job.

When hiring new employees, Human Resources must enforce completion of the current conflict of interest form. Additionally, every two years, Human Resources must request current employees to update these forms, in order to identify any unreported conflicts of interest. However, employees may update their conflict of interest declaration at any time to comply with the guidelines established by SERTECPET.

If there is a potential conflict of interest or any questions regarding the matter, these should be immediately discussed with the Compliance Officer for further analysis.

Furthermore, all favored suppliers must sign a Declaration of Non-Conflict of Interest with Public Officials and other stakeholders. If a conflict of interest is identified, the Procurement and Logistics Department must report it to the Purchasing Committee, which will analyze and award the contract to the supplier that offers the best conditions for SERTECPET. If the Committee decides to award the contract to the supplier that reported the conflict, the Procurement and Logistics Department must complete the Notification and Authorization of Conflict of Interest with Suppliers form, which is reported to the Compliance Officer for review, prior to the General Management approval. Depending on the severity or stakes of the reported conflict of interest, a ruling from the Corporate Ethics and Reputation Committee may be requested.

3.3.5 Bribery

These regulations state that its employees, suppliers, or stakeholders must not offer, promise, or deliver, nor receive payments in cash, in kind, or items of value, job positions, or contracts, directly or indirectly, from or to public or private officials, or between employees, for the purpose of obtaining personal benefit, or obtaining or maintaining business through illicit or illegal advantages. Likewise, employees must not engage in any activity or conduct that could be perceived or raise a suspicion of bribery or corruption. Employees, suppliers, and stakeholders understand that bribery embodies an illegal act or deed, regardless of its monetary value.

A bribe may also be any payment made to a third party to expedite a process with the sole purpose of obtaining an advantage over others. SERTECPET prohibits its employees from giving or receiving facilitation payments intended to expedite the Company's processes and/or procedures with third parties or authorities, such as obtaining a license or permit related to the company's line of business. Compliancy on this matter will be verified through auditing.

Improper Benefits is anything of value given to the recipient, which may include but not limited to contracts, gifts, handouts, travel, money, or property, whether movable or immovable.

Employees must be aware that this document establishes the guidelines to follow, and any non-compliance will not be tolerated and may result in termination of employment and/or business relationships with suppliers, clients, and strategic partners, in accordance with the current legal framework and with Internal Work Regulations.

SERTECPET recognizes that a situation may arise where an employee or member of the Company is being extorted, and in which there may be imminent danger to their physical safety or that of their family. In such situations, the Compliance Officer and the Security Department must be immediately notified of the circumstances. This situation must be reported to the Governing Body and Senior Management of the Anti-Bribery Management System, who will determine the appropriate actions.

3.3.6 Meetings with Public Officials, Suppliers and Clients

The Company recognizes and sanctions that employees, in the performance of their duties, may come in contact with public officials, private companies, suppliers, and clients, provided they adhere to our Anti-Bribery and Anti-Corruption Policy. It is essential that these relationships comply with current laws applicable in each country where SERTECPET operates.

In order to prevent and mitigate exposure to bribery and corruption risks for SERTECPET employees and shareholders, meetings with public officials, private companies, suppliers, and clients must be attended by at least two people associated with SERTECPET, who may or may not be directly involved in the discussed matter. If any act of bribery or corruption is perceived at a meeting, the Compliance Officer must be immediately notified to discuss the appropriate measures to take place.

3.3.7 Strategic Partnerships or Alliances

For private initiatives related to participation in bids or assignments by state-owned companies, government entities, or mixed-economy companies, the following shall be observed:

- In the case of potential partnerships with state-owned companies, any type of transaction with public officials intended to obtain undue benefits is prohibited.
- It must be verified that any potential link with the State provides a reasonable return, within market parameters.
- Prior to articulating and executing any partnership agreement or strategic alliance with private, public, or mixed-economy companies, due diligence shall be conducted to determine the financial, risk, and legal suitability of the business, paying special attention to ensuring that said agreement does not contravene the principles contemplated in this regulation, the Code of Ethics, and current legal framework.

3.3.8 Gifts and Courtesies

The following aspects shall be considered regarding gifts and hospitality to clients:

- They must be legitimate under current legislation of each country and comply with internal policies of clients and suppliers; otherwise, they are prohibited.
- They must be given for legitimate business purposes.
- Their value, rationality, and nature must be appropriate, taking into account compliance with legal regulations and the circumstances under which they are given.
- As a general rule, they should not cause damage or harm to the company's image, assuming the gift or courtesy becomes public knowledge.
- They should not be given as a mean of influencing or rewarding an action taken by an official of public (State-owned) or private clients, causing them to perform their work improperly or in breach of their duties and responsibilities.
- To the extent possible, gifts should bear the company logo or a distinctive mark, in order to avoid any type of personal influence or influence on a business.
- Gifts that exceed the value or frequency determined in the relevant procedures and/or policies must be documented and previously approved by the General Manager.

3.3.9 Sponsorships, Events and Patronage

They must be made selflessly and for low amounts; without expecting any benefit for the Company other than those received from advertising.

Sponsorships, patronage, or events with organizations that have committed acts of bribery or corruption, or are under investigation related to bribery or corruption are prohibited.

Sponsorships or patronage are not accepted for organizations with strategic objectives that are contrary to SERTECPET's corporate values.

3.3.10 Donations

Any type of donation to public or private officials, whether national or foreign, with the purpose of influencing them to illegitimately obtain an economic benefit should be avoided. The following aspects must be considered for exceptional cases where a donation may take place:

- Compliance with the current legislation of each country.
- Date, destination, amount, and reason for the donation.
- Means of payment (cash or in kind).
- Identification of the recipient (legal or natural person) to whom the donation is being made and their commitment to use it exclusively for the requested purposes.
- Objectives of the institution benefiting from the donation.
- Approval of the General Manager, for those cases specified in the respective Policy or procedure.

3.3.11 Contributions or Financing to Public Officials

The Company must not compromise or offer funding to political parties, political party officials or candidates, or individuals involved in politics.

Contributions made on behalf of the Company, either done directly or indirectly, using Company resources, or on one's own behalf, to political parties or candidates for office are prohibited.

In line with the Code of Ethics and Conduct, any political participation by employees will be exclusively personal and will not compromise the Company's time or resources.

All Company members who receive requests for contributions to national or foreign government officials must inform the Compliance Officer.

3.3.12 Anti-Bribery Clauses in Contracts with Suppliers

To mitigate risks of bribery and corruption posed by suppliers or subcontractors, the following measures are in order:

- Incorporation of anti-bribery and/or anti-corruption clauses in all of our contracts with suppliers.
- Anti-corruption Commitment Statement, in which suppliers declare their awareness of all local and international anti-corruption provisions.
- Inclusion of clauses for unilateral and immediate termination of the business relationship if bribery or corruption, or any conduct that violates this policy is proven.
- Inclusion of audit clauses that allow for investigations or compliance audits, whenever required by the Company.

3.3.13 Accounting and Financial Records

Our accounting and financial records constitute the basis for the Company's management and compliance with its obligations to its business partners and stakeholders. Therefore, records must be kept in accordance with the Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS), applicable to the Company.

SERTECPET conducts annual external audits of its financial and tax statements to verify the rationality of its financial information. This prohibits the deliberate creation of inaccurate accounts or accounts with a nature that does not correspond to an expense, as well as the improper classification of expenses with the intention to conceal information, or make false or misleading statements.

3.4. ACTIONS THAT CONSTITUTE ACTS OF BRIBERY OR CORRUPTION

The following are examples of actions that may lead to or constitute acts of bribery or corruption. These examples are intended to help our employees and stakeholders identify scenarios where met with an ethical dilemma. Any of these should be immediately reported to the Compliance Officer or using the reporting channels available.

The examples provided are by no means restrictive. There may be other fraudulent actions that may harm the company's reputation and undermine a control environment, especially with regards on bribery and corruption:

3.4.1 On Company's assets, property and information, or those held in its custody:

- Any fraudulent or dishonest act within the context of this policy, such as theft of assets, lending them, or unlawfully subcontracting them for one's own benefit or that of third parties. Non-compliance of internal procedures to unduly favor a third party or obtain an illegitimate benefit. For example, paying and requesting refunds for gifts, hotels, or other items of value to deliberately avoid compliance with the Company's supply policies and procedures.
- Embezzlement or misappropriation of funds, assets, inventories, supplies, facilities, technological equipment, and other assets (e.g., computers, vehicle and other spare parts, tools, etc.)
- Deliberate deception in reporting of information that may relate to financial matters, transactions, work hours, technical information, and other matters, whether owned or held by the Company. For example, falsifying financial statements, or altering performance figures to deliberately give an impression of better results, or any result different from reality.
- Profiting or obtaining undue benefits from knowledge acquired or possessed by the Company, or any misappropriation of its tangible and intangible property.
- Improper use of equipment and facilities (e.g., renting Company equipment for personal benefit).
- Improper alteration, concealment, or destruction of sensitive Company records and information, whether owned by the Company or those in its custody (e.g., information on employees, customers, suppliers, shareholders, among others).
- Any similar or related irregularity.

3.4.2 With Suppliers and Stakeholders:

It is forbidden to hire vendors who maintain a relationship of affiliation and/or conflict of interest with public officials for the purpose of obtaining new business or maintaining existing businesses. In the event that the purchasing area and/or purchasing committee identifies vendors with potential conflicts, the following procedure will be followed:

- Accepting, offering, or seeking undue favors or material benefits from stakeholders, customers, or suppliers of goods and services.
- Non-compliance of purchasing or payment procedures to favor a supplier or stakeholder. This includes failing to disclose potential conflicts of interest that may exist with third parties.

- SERTECPET prohibits its suppliers from all forms of child, forced, or compulsory labor in any of its facilities, as well as any involvement in direct or indirect violations of human rights.
- Forging or alteration of documents intended to deceive. This applies to internal and external documentation (from customers, suppliers, employees, shareholders, or business partners), or documentation issued by public and/or external authorities.
- Consistent with the SERTECPET Code of Ethics and Conduct, we will reject receiving gifts, services, discounts, trips, and/or any entertainment offered by suppliers, contractors, clients, business partners, and other stakeholders as a means of influencing others to obtain a financial benefit. Compliance with current legislation of each country and the internal policies of clients or suppliers will always prevail. Gifts of a reasonable and acceptable value, in accordance with the Company's practices and approved procedures, may occasionally be accepted or given. This implies that gifts must be offered transparently, occasionally, and without compromising the employee's integrity or affecting the Company's reputation. Occasional gifts for Christmas or birthday holidays of low financial value are allowed, in accordance with the amounts established in the current Gift Policy. Gifts must be individually valued to verify their reasonableness, and if they exceed the established maximum amounts, the Compliance Officer should be notified to proceed in accordance with internal regulations. All gifts received and sent, as well as souvenirs, must be handled exclusively with the Corporate Communications department.
- Any similar or related irregularities.
- It is prohibited to contract suppliers with affiliations and/or conflicts of interest with public officials for the purpose of obtaining new or maintaining existing business. If the purchasing area and/or purchasing committee identify suppliers with potential conflicts of interest, the following procedure must be followed:
 - An inquiry will be conducted on the supplier to verify/corroborate their potential conflicts of interest with a public official.
 - All suppliers must sign a conflict of interest declaration, which is reported to the Compliance Officer and managed according to internal procedures.
 - The Compliance Officer should be promptly notified to guarantee compliance with all the applicable policies and procedures and, if necessary, to approve or deny the supplier's permanence in the process.

3.4.3 With public and private clients:

- Bribing or making improper payments to clients to obtain business.
- Hiring collaborators who maintain a relationship or conflict of interest with a government official or the client, for the purpose of obtaining or retaining business.
- Participating in projects or operations that provide improper benefits, kickbacks, or hidden bribes to any person, including those intended to eliminate fines and penalties.
- Paying per diem (a daily amount of money to cover expenses) to any type of government official or state-owned enterprise, unless prior authorization is received from General Management and is compliant with legal and/or contractual requirements based on the premise of legitimate business relationships.
- Any other similar or related irregularity.

3.4.4 With Authorities, Public Officials and Regulatory Entities:

- Bribing or making improper payments to regulatory bodies to obtain permits, licenses, contracts, certifications, and/or improper benefits.
- Any fraudulent or dishonest act within the context of this policy.
- Non-compliance with regulatory body procedures to obtain improper or illegitimate benefits.

- Paying per diem (a daily amount of money to cover expenses) to any type of government official or state-owned enterprise.
- Any other similar or related irregularity that violates this policy.

3.4.5 With accounting records:

- Deliberately omitting accounting records for presenting financial statements that do not reflect financial reality and achieving a false greater profitability.
- Dishonestly modifying income and expense records in an effort to meet financial objectives.
- Tampering with objectives or goals in a way that does not reflect reality, which could lead to the manipulation of information to fraudulently achieve said objectives.
- Creating concealed or wrongly recorded funds to make improper payments.
- Any other similar or related irregularity.

3.5. ASSESSMENT OF BRIBERY AND/OR CORRUPTION RISKS

Risk Management adds value to the Company by providing responses and implementing specific controls to reduce the risks of bribery, corruption, and any other conduct that violates this policy, defining the cases in which these risks may be shifted to a third party or accepted. SERTECPET has a procedure for applying Risk Management, which defines the methodology for risk administration and management.

The company must assess bribery and corruption risks that may affect the achievement of its objectives using two metrics: (i) impact and (ii) probability.

Among other activities included in the bribery and/or corruption risk assessment process, its methodology includes:

- Structuring Risk Management
- Identifying risks related to bribery and corruption
- Assessing risks (impact and probability, risk level, gap analysis)
- Controlling risks (implementing controls)
- Verifying the design and operation of the implemented controls related to bribery and corruption.
- Continuous monitoring and follow-up.

3.6. CONTROL ACTIVITIES

For each of the risks identified in process activities, it is necessary to implement preventive controls that mitigate bribery and corruption risks, ensuring that all identified risks are addressed.

Controls can be preventive, detective, or corrective, and can be automatic or manual, financial or non-financial. Some of the controls include approvals, authorizations, segregation of duties, verifications, user profiles, access controls, due diligence, procedures, records, and physical controls, among others.

In order to maintain continuous improvement on the suitability, adequacy, and effectiveness of the Anti-Bribery Management System, an annual audit plan is developed to verify compliance with the Anti-Bribery and Anti-Corruption Policy, mitigation activities defined for risks of bribery and corruption, as well as verifications and investigation of reports received through the various reporting channels.

3.7. COMMUNICATIONS CHANNEL

3.7.1 Channels for Complaint, Participation and Consultation

SERTECPET has reporting channels for any interested party or business partner to report acts of bribery and/or corruption that may occur within the Company. Retaliation is expressly prohibited in accordance with our Transparency Mailbox Policy and Procedure. In compliance with ISO 37001, our Transparency Mailbox guarantees the confidentiality and anonymity of its users. By this means, anyone with internet access can submit complaints, claims, and observations, as it also serves as a tool for participation and consultation for our stakeholders. To ensure proper and responsible use of this tool, suppliers and collaborators are required to participate in the training sessions regularly conducted by SERTECPET or, failing that, they are responsible for requesting the Compliance Officer to provide this training.

The Compliance Officer, as an independent department, has the primary responsibility to investigate acts that violate this policy and ensure complete confidentiality for those who make communications, inquiries, reports, and complaints in good faith regarding acts of bribery and corruption, or any illegal practice that constitutes a violation of the Code of Ethics and Conduct, the Supplier Code of Ethics, the Anti-Bribery and Anti-Corruption Policy, or that affects the good name and reputation of SERTECPET and its Partners or Shareholders.

SERTECPET expressly prohibits any type of retaliation against those who make complaints in good faith without prejudice of the reporting system's ability to safeguard the confidentiality and anonymity of those who use the service. We recognize the importance of this tool in the fight against corruption; therefore, we are committed to reporting any suspicious activity or any evidence that suggests an act of bribery or corruption.

a) Our reporting channel, managed by an external provider, is available to all stakeholders on our website www.sertecpet.com under the Transparency Mailbox option. They can also submit questions, reports, and complaints through the website www.resguarda.com/sertecpet, by sending an email to transparencia.sertecpet@resguarda.com, or by calling the following toll-free numbers for each country, with service from 8 a.m. to 10 p.m.:

b) Ecuador: 1800-000031
Colombia: 01-800-752-22
Peru: 0-800-00932
Brasil: 0-800-891-4636
México: 800-1233312
USA: 1-800-921-2240
Spain: 900-975-278

In addition, we provide the following internal email addresses: transparencia@sertecpet.net or cumplimiento@sertecpet.com, so they can submit complaints, reports, and inquiries. You can also contact the Compliance Officer directly, who must guarantee complete confidentiality while handling any complaint, as well as the confidentiality and anonymity of the informer. SERTECPET maintains an open-door policy to receive all suggestions, reports, and inquiries from its employees, suppliers, customers, business partners, and interested parties.

3.7.2 Communications and inquiries

All employees must acknowledge, understand, and comply with this Policy, as well as participate in communication campaigns and any training related to anti-bribery and anti-corruption management. It is each employee's responsibility to stay up-to-date with the contents of this Policy and all regulations derived from the Anti-Bribery Management System.

If you have any questions related to compliance, application, or interpretation of this Policy, you may consult directly with the Compliance Officer.

Changes to any policy or procedures related to bribery and corruption will be disseminated through official communication channels, such as our website, corporate email, Sertecpet Informa bulletin, and the means provided by the Corporate Communications Department, so that employees can identify and report risks of bribery, fraud, and corruption.

3.7.3 Prohibition of Retaliation and Presumption of Good Faith

Any type of retaliation against anyone who has reported in good faith any act or suggestion of bribery, corruption, or any potential violation non-compliance to this Policy, or against those who participate in investigations of acts of bribery and corruption, is prohibited.

It is important that employees or stakeholders who report violations of this Policy, through our reporting channels (Transparency Mailbox), or through a direct communication, feel protected. SERTECPET appreciates their cooperation with complaints, inquiries, and/or reports done in good faith.

3.7.4 Confidentiality and anonymity

Information provided to the Compliance Officer, whether directly or through the reporting channels, will be handled with complete confidentiality. Likewise, all necessary measures will be enforced to ensure that anyone reporting violations of the Anti-Bribery and Anti-Corruption Policy remains completely anonymous, if desired. Reporting non-compliance or misconduct relating to this Policy can be done anonymously through the means mentioned beforehand.

The results of the investigation will not be revealed or discussed with anyone who does not have a legitimate need to know. This aspect is of utmost importance to avoid damaging the reputation of employees and individuals who may be suspected and are subsequently found not to be responsible for any dishonest or fraudulent conduct.

3.8. RESPONSIBILITIES AND RESEARCH TREATMENT

The Compliance Officer has the independence and primary responsibility to investigate improper acts of bribery, corruption, and any other misconduct that violate this policy. However, the Compliance Officer may request support from specific areas whose expertise can contribute to the investigation, without prejudice to the confidentiality warranty regarding the complaint filed. All departments and employees agree to support the Compliance Officer by providing timely and clear information, avoiding breaches of confidentiality.

When a complaint, claim, or inquiry reaches the Compliance Officer directly or indirectly and does not relate to bribery or corruption, the Compliance Officer must verify its nature and record it to identify who should contribute in the investigation, in order to conduct appropriate oversight. If, resulting from the investigations, a breach of internal regulations or illegal or fraudulent activities is detected, the results will be shared with General Management, Senior Management, and the

Corporate Ethics and Reputation Committee, depending on the severity and nature of the incident. After proposing immediate, corrective, and improvement actions, follow-up will be conducted to verify the effectiveness of the implemented controls and actions.

Annual audits will be conducted to verify compliance with the Anti-Bribery and Anti-Corruption Policy, as well as compliance with other internal policies and procedures related to preventive controls against bribery and corruption. The results of the audits will be reported periodically to the Governing Body and Senior Management.

If a complaint is filed against the Compliance Officer, the report will be sent directly to the person or persons designated by the Ethics and Compliance Committee, who will lead the investigations and address it appropriately, as determined in the current Transparency Mailbox Policy and Procedure.

3.9. DISCIPLINARY REGIME

SERTECPET maintains a zero-tolerance policy against bribery, corruption, and any conduct that infringes this policy. It is the responsibility of each and every Shareholder, Partner, Director, Board Member, General Manager, Corporate Manager, Manager, Supervisor, Superintendent, Area Supervisor, Leader, and employee in general to strictly comply with the provisions set forth herein. Anti-Bribery Ambassadors are responsible for explaining and communicating the importance of compliance with this Policy to their employees, as well as for constantly raising awareness among their teams at least once a year.

Anti-Bribery Ambassadors are responsible for supervising their reports' timely compliance, as well as detecting irregularities or breaches of this Policy, which will not be tolerated if detected.

Employees must be familiar with the types of nonconformities that could occur in their area and the activities assigned under their responsibility to mitigate these risks, in addition to being alert to any signs of irregularities. Anti-Bribery Ambassadors must regularly train their teams regarding the implemented anti-bribery risk matrix and controls. Any irregularities detected should be reported through our official reporting channels, or to the Compliance Officer for investigation.

Failure to report or overlook any act, indication, or suspicion of bribery and corruption may result in sanctions, including termination of the business or employment relationship. In the event of non-compliance or potential non-compliance with the provisions of this Policy, necessary and thorough investigations will be conducted to provide sufficient evidence. If a breach of this Policy and/or the Code of Ethics and Conduct is confirmed, it will be reported to the Corporate Ethics and Reputation Committee and will be sufficient cause to enforce a sanction level corresponding to a serious offense, regardless of the monetary value of the damage, without prejudice of any release procedure available in accordance with the Labor Code, or the applicable legislation in the place where the breach has been verified.

3.10. EMPLOYMENT TERMINATION AND BUSINESS RELATIONS

If, as a result of an investigation, it is determined that an employee should be released from the Company, the recommendation will be reviewed by the CEO, Human Talent Management, Management of the area to which the employee belongs, and, if necessary, the Corporate Ethics and Reputation Committee, before taking any action. If any of these individuals are involved in a suspected case, they will refrain from participating and taking any action in this review.

Similarly, if a client, supplier, and/or strategic business partner has transgressed our Policy, or has engaged in serious misconduct, the business relationship will be terminated. The Compliance Officer does not have the authority to terminate unilaterally any employment or business relationship with an employee, client, and/or business partner. Therefore, the Compliance Officer will summon the relevant departments and, if deemed necessary according to internal procedures, Senior Management or the Corporate Ethics and Reputation Committee to determine the appropriate actions in accordance with internal regulations.

Ing. Eduardo López Robayo
Chairman of the Corporate Ethics and Reputation Committee
Governing Body
Anti-Bribery Management System

MODIFICATION SHEET

VERSION No.	TYPE OF MODIFICATION	REVISED	APPROVED	DATE
1	Initial version of the document	-	Eng. Eduardo López	09-01-2012
2	Anti-Corruption Policy	-	Eng. Eduardo López	03-16-2015
3	Anti-Corruption Policy	-	Eng. Eduardo López	08-01-2016
4	Fraud Prevention and Anti-Corruption Policy - update	Mauricio Aguinaga	Eng. Eduardo López	10-01-2016
5	Fraud Prevention and Anti-Corruption Policy - update	Mauricio Aguinaga	Eng. Eduardo López	02-20-2017
6	Anti-Bribery and Anti-Corruption Policy - update as established with ISO 37001 - 2016 "Anti-Bribery Management System"	Mauricio Aguinaga	Eng. Eduardo López	05-17-2019
7	Anti-Bribery and Anti-Corruption Policy – change of coding according to Lloyd's Register Certification Audit	Mauricio Aguinaga	Eng. Eduardo López	08-09-2019
8	Change of coding because it is required to disseminate to the rest of subsidiaries.	Mauricio Aguinaga	Eng. Eduardo López	11-29-2019
9	Reform under the new structure of the Function of Compliance	Viviana Gutiérrez	Eng. Eduardo López	09-15-2021
10	Update with Internal Audit results July 2022	Viviana Gutiérrez	Eng. Eduardo López	07-21-2022
11	Update according to new ABMS structure	Viviana Gutiérrez	Eng. Eduardo López	12-05-2025