

SGCP.POL.01 Comprehensive Compliance Policy

CANVIA, its subsidiaries, directors and collaborators (hereinafter, the 'Members') are fully committed to maintaining and promoting the highest standards of integrity, sustainability and regulatory compliance in their activities, in accordance with the institutional vision and guidelines defined by their shareholders (hereinafter, the 'Commitment'). CANVIA expects all its stakeholders to demonstrate the same level of commitment, including reasonable compliance with the provisions set out in this Policy. In this regard, CANVIA adopts a zero-tolerance stance towards any prohibited or punishable conduct, including, but not limited to:



Corruption in its various forms — including bribery, influence peddling, collusion, and private-sector corruption — as well as fraud and other criminal offenses; money laundering; terrorism and its financing; the financing of the proliferation of weapons of mass destruction; and any other related prohibited conduct under Law No. 30424, including its amending, replacement, and special provisions, as well as the Criminal Code.



Likewise, any unlawful or non-compliant conduct that breaches international regulations — including, but not limited to, the Foreign Corrupt Practices Act (FCPA), the UK Bribery Act, the Sarbanes-Oxley Act (SOX), the Anti-Money Laundering Act (AML), the Bank Secrecy Act (BSA), and other applicable international standards — is strictly prohibited.



This includes all types of unlawful and/or non-compliant conduct related to the abuse of economic power (Law No. 31040 and its amending or replacement provisions), anti-competitive practices (Supreme Decree No. 030-2019-PCM and its corresponding regulations), as well as conduct that contravenes **U.S. Antitrust Laws** at the international level.



This also includes any unlawful and/or non-compliant conduct involving the improper use of technology or artificial intelligence to violate the **Personal Data Protection Law (Law No. 29733)**, including its complementary, amending, or replacement regulations; to commit crimes under the **Computer Crimes Law (Law No. 30096)**, including its amending or replacement provisions and special regulations; or under the **Criminal Code**.

To reflect our Commitment in day-to-day activities, CANVIA (and its subsidiaries) maintains a Comprehensive Compliance and Sustainability Program, which actively promotes the development of sound organizational practices that shape and reinforce our Culture of Compliance and Sustainability.

In this regard, the following measures, among others, have been implemented:

- A Compliance Officer has been appointed, with full autonomy and independence, to manage the Comprehensive Compliance and Sustainability Program. The Compliance Officer reports directly to the Board of Directors.
- The SGCP.POL.04 Code of Ethics and Conduct is upheld as the cornerstone of the Comprehensive Compliance and Sustainability Program, alongside specific internal policies and procedures that jointly define the expected conduct of Members and stakeholders.
- Awareness and ongoing training activities are conducted at all organizational levels and with relevant stakeholders, focusing on the principles and guidelines of the Program.
- A stakeholder due diligence procedure is maintained to support informed and responsible decision-making.
- A compliance risk management procedure is in place to identify, assess, and mitigate compliance-related risks across the organization's various internal operations.



- A confidential reporting channel, known as the “Ethics Channel,” is maintained to facilitate the reporting of potential misconduct. This channel guarantees whistleblower anonymity (depending on the channel used) and ensures protection against any form of retaliation.
- A formal procedure is in place for investigating reports and reviewing related processes.
- The company has established both a Corporate Governance Committee and an Ethics Committee. Members of the Board of Directors are actively involved in overseeing the Comprehensive Compliance, Sustainability, and Internal Control Program, as well as in decision-making processes that promote ethical business conduct.
- Additionally, a procedure is maintained to ensure the regular and transparent disclosure of relevant information regarding the company’s corporate governance practices.

Likewise, CANVIA (and its subsidiaries) maintain the following specific guidelines to uphold their Commitment, which are complementary to their SGCP.POL.04 Code of Ethics and Conduct:

- **Proper Accounting and Financial Records:** The company shall maintain physical or digital records and relevant documentation of its financial transactions and tax returns. These records shall be made available to the Compliance Officer.
- **External Accounting and Financial Audits:** These audits shall be conducted at least once a year. The auditing company must be retained for a maximum period of three years to guarantee the objectivity of the audit.
- **Autonomy in Pricing:** The company determines the prices and conditions of its services autonomously and rejects any type of influence and/or interference from third parties.
- **Contractual Clauses:** All public or private clients, suppliers, or business partners of Canvia must formalize a contract with Canvia. This contract must include clauses that, at a minimum, ensure compliance with integrity and sustainability standards based on the provisions of the Comprehensive Compliance and Sustainability Program. It must also ensure compliance with the obligation to use the means established in Article 5 of Supreme Decree No. 150-2007-EF, which approves the Consolidated Text of the Law for the Fight Against Tax Evasion and for the Formalization of the Economy, including any modifying and/or replacing regulations.
- **Conflict of interest:** A conflict of interest is considered to be a situation that arises when, in the performance of assigned duties, personal interests conflict with or take precedence over the interests of the company. In this regard, without prejudice to the provisions of the associated internal procedure, all types of conflicts of interest must be mitigated and/or properly controlled.
- **Know your customer, supplier, business partner, and Member:** The company is obligated to identify and verify members, customers, suppliers, and business partners in order to maintain a reasonable level of information for better decision-making based on ethics and integrity. The company will not maintain any contractual relationship that is contrary to the Commitment.
- **Contact with competitors:** In order to demonstrate respect for free competition rules, without prejudice to the provisions of the associated internal procedure, Members may have face-to-face and/or virtual contact with competitors to the extent that they disclose (i) Prior to each meeting, disclose the agenda items to be discussed; (ii) After each meeting, send minutes or an email summarizing the topics covered. This information will be made available to the Compliance Officer.
- **Contact with public officials:** In accordance with the General Public Procurement Law (Law No. 32069) and its supplementary, amending, and/or replacement regulations, members may communicate face-to-face or virtually with public officials or civil servants during the market interaction, pre-qualification, and negotiation stages. For such communications, members shall: (i) Prior to each meeting, disclose the agenda items to be discussed; (ii) After each meeting, send minutes or an email summarizing the topics covered. This information will be made available to the Compliance Officer. Please note that this guideline does not apply during the contract execution stage unless a strategic issue concerning the service needs to be discussed with the public official.
- **Contributions to political parties:** Corporate political contributions (both financial and in-kind) to political candidates and parties on behalf of the company are strictly prohibited. Additionally, political campaigning within the workplace is forbidden.





- **Donations:** Donations may be made to entities that have been classified as donation recipients in accordance with applicable tax regulations, provided that due diligence has been performed by the Compliance Officer and a formal agreement has been reached. The company does not make donations to any of its business partners.
- **Extortion payments:** Demanding money, favors, or any other undue benefit from a person by using threats, pressure, or abuse of power with the intention of obtaining something in return is prohibited.
- **Facilitation payments:** Facilitation payments are prohibited. This is defined as the payment of money or the delivery of goods, regardless of value, to public or private officials or civil servants, with the intention of expediting, promoting or ensuring the performance of any of their normal daily activities.
- **Sponsorships:** Sponsorships are defined as financial support, either in cash or in kind, provided to an organization's project or initiative in exchange for proven advertising benefits to the sponsor's image and/or brand. The company will only accept sponsorships if the Compliance Officer has conducted due diligence on the involved parties, and if there is lawful justification and a real benefit in terms of brand publicity.
- **Promotion of Relatives of Public Officials, Customers, or Suppliers:** Hiring or promoting relatives of public officials, civil servants, or those referred by customers or suppliers for the purpose of obtaining or retaining business is prohibited.
- **Gifts and business courtesies:** Accepting and/or granting gifts or courtesies to public and/or private officials or civil servants to influence or condition business decisions is prohibited. Details can be reviewed in the corresponding document.
- **Travel and hospitality:** For any monetary grants made by the company to its members within the national or international territory for the strict fulfillment of their representation or training activities, as well as for corresponding meals and lodging, supporting documentation for the expenses incurred must be maintained. This is without prejudice to complying with the internal procedure.

CANVIA (and its subsidiaries) urges all parties involved in the company's activities to report, through the Ethics Channels made available, any act contrary to this policy or SGCP.POL.04 of the Code of Ethics and Conduct. CANVIA (and its subsidiaries) undertake to carry out the necessary investigations and to sanction and/or initiate legal proceedings against those responsible for such noncompliance.

At CANVIA and its subsidiaries, we are committed to the ongoing improvement of our Comprehensive Compliance and Sustainability Program.

Hugo Goicochea
CEO

