

COMPLIANCE POLICY

At Austral Group S.A.A. (“Austral”), we aim to foster an organizational culture grounded in strong ethical principles that guide the behavior and decision-making of our workforce, customers, and suppliers.

Compliance is not merely about formally adhering to legal requirements and regulations or avoiding potential sanctions; it is about being fully committed to doing what is right, under the guiding principle that **business results should never take precedence over ethical compliance**.

Our commitment to compliance includes strict adherence to the following mandatory principles:

- We do not tolerate any form of public or private corruption. All members of our workforce, suppliers, and customers are required to comply with the applicable laws in this regard and to refrain from offering, making, promising, or authorizing, either directly or indirectly, any payment, benefit, or gift to any person holding a public or private position, with the intent of obtaining an undue benefit or advantage for themselves or others.
- We do not finance or provide any support or assistance, either directly or indirectly, to any political party, its representatives, or candidates.
- We do not make or allow any facilitation payments.
- We do not request or improperly receive, either directly or indirectly, payments or benefits from third parties to influence our actions.
- We require our suppliers and customers to expressly commit to ethical conduct that aligns with our principles and values.
- We reject any form of corruption, money laundering, and terrorism financing.

We have implemented a Prevention Model aimed at strengthening our corporate ethical culture by promoting compliance with the guidelines set forth in our Code of Ethics and related documents.

All members of our workforce are required to report, through Austral’s Integrity Channel: www.australcanaldeintegridad.com, any violation of the Code of Ethics, the Crime Prevention Model, or applicable laws and regulations, as well as any knowledge of acts, requests, or suggestions related to corruption in either the public or private sphere.

This policy was approved by the Board of Directors of Austral Group S.A.A. on July 31, 2025 (Version 2).