 <p>GRUPO UNACEM</p>	RISKS AND COMPLIANCE	Version 2.0
	CORPORATE ANTICORRUPTION POLICY	Nov-22-2022
		Page 1 of 4

I. PURPOSE AND SCOPE

Establish the policy and guidelines applicable to all workers and Directors of the UNACEM Group, including workers and Directors of UNACEM CORP S.A.A. (hereinafter the "Company") as well as those of its subsidiaries (hereinafter the "Business Unit"). These policy and guidelines shall be followed to prevent acts of corruption.

II. ANTICORRUPTION POLICY

Our Code of Ethics and Conduct (CODEC), Chapter 5, Sections a) and b) sets out the following:

"We have zero tolerance for bribery or corruption of public officials or between private individuals. Our commitment to society is to carry out our operations in a transparent manner, in line with our values and in compliance with the law."

We prohibit and condemn offering, requesting and/or accepting bribes or improper payments, regardless of their amount, either directly or through intermediaries. We demand a position against corruption from our workers, customers, business partners and suppliers"

"Our relationship with the authorities, regulatory bodies and other Government institutions is transparent, ethical, honest and with zero tolerance for illegal acts."


III. GUIDELINES

Corruption is the abuse of power to obtain a one's own or third parties' undue benefit. Types of corruption include bribery, influence peddling, collusion, and extortion.


We recognize that corruption represents a global threat to the rule of law in countries and sustainable development all over the world, as it inhibits economic growth, distorts competition, and represents serious legal and reputational risks. In the UNACEM Group, we consider that the only acceptable policy to eradicate corruption is based on zero tolerance for any corrupt conduct, whether public or private.

To effectively prevent corruption, in the UNACEM Group:

- a) We reject any offer of corruption.
- b) We reject the use of unethical practices or those contrary to the law in our relationship with the Government and public officials.
- c) We do not make or allow facilitation payments.
- d) We do not seek to obtain undue advantages or illegally accelerate administrative procedures, we do not promise or offer, directly or indirectly, any valuable good or favor to obtain them.
- e) We consider that any act of corruption is a serious offense; and the corresponding internal sanctions shall be applied to the offender, without prejudice to those criminal penalties to which the offender may be subject in accordance with the law of each country.

	RISKS AND COMPLIANCE	Version 2.0
	CORPORATE ANTICORRUPTION POLICY	Nov-22-2022
		Page 2 of 4

- f) We do not give or receive gifts, hospitality, or entertainment for the purpose of obtaining or compensating for preferential treatment. Furthermore, we exercise care that gifts, hospitality, or entertainment respect the legal framework, are infrequent, and the value thereof is modest or symbolic.
- g) We prohibit gifts of cash, cash equivalents (for example, gift cards), and those that may create conflicts of interest and/or are frequently provided.
- h) Our donations and sponsorships have an honest and trustworthy purpose, and we make sure that they do not disguise services rendered, financing of illegal activities, or contributions to political parties.
- i) We conduct due diligence with third parties (for example, customers, suppliers, employees) to identify risks of corruption, money laundering, terrorist financing, and other illegal activities, and establish appropriate crime prevention and mitigation measures.
- j) During the merger and acquisition processes, we carry out a process that allows us to identify, evaluate and mitigate risks related to corruption or other illegal activities.
- k) We reject money laundering and terrorist financing. We join national and international efforts to fight these activities and use best practices to identify and mitigate this risk in our operations.
- l) We provide the market with relevant, truthful, reliable, objective, and timely financial information, supported by the corresponding documentation that reasonably reflects the operations of the UNACEM Group, complies with legal requirements, and follows applicable accounting principles.
- m) We reject all fraudulent acts and have a conflict-of-interest management policy focused on the prevention, identification, and mitigation of risks, including fraud and corruption risks.
- n) We train our directors and associates on prevention and fight against corruption, as well as on the importance of our values and CODEC.
- o) We have an Audit, Risk and Compliance Committee with the necessary authority and independence to supervise the operation of our crime prevention model, as well as the principles set out in our CODEC.
- p) If any person in the UNACEM Group is receiving an offer or is asked to carry out an act of corruption, we shall immediately reject it and notify the General Manager of our Business Unit and/or the Corporate Director of Risks and Compliance.
- q) We have a complaints channel supervised by the Ethics and Conduct Committee. Through this channel, Directors, workers, suppliers, stakeholders, and the general public can make complaints regarding non-compliance with the CODEC or make queries related to ethical conflicts. If desired, the interested party may file a complaint or query anonymously, which shall be treated confidentially. All complaints shall be impartially investigated, and sanctions or corrective measures shall be applied when non-compliance with the CODEC is confirmed.

	RISKS AND COMPLIANCE	Version 2.0
	CORPORATE ANTICORRUPTION POLICY	Nov-22-2022
		Page 3 of 4

r) We do not tolerate retaliation or threats against any worker or third party who, in good faith, reports possible violations or non-compliance with the CODEC, or anyone who collaborates in an investigation.

The UNACEM Group is committed to establishing and maintaining a system of internal processes and controls that reasonably ensures compliance with this policy. Therefore, we have implemented our Comprehensive Compliance System and our anti-bribery management system.

If local regulations consider greater restrictions than the provisions of this policy in places where the UNACEM Group is operating, the most demanding regulation in that jurisdiction shall take precedence.

IV. PERSON RESPONSIBLE FOR THE POLICY AND THE REVIEW THEREOF

The Board of Directors is responsible for this policy, which is part of the Comprehensive Compliance System and the anti-bribery management system. The Ethics and Conduct Committee supervises the execution of its content through monitoring, evaluations, and reports carried out by the Corporate Director of Risks and Compliance.

The Corporate General Manager is in charge of ensuring the implementation of the Corporate Anti-Corruption Policy. The General Managers of the Business Units shall adopt all the necessary measures to ensure compliance with anti-corruption laws and regulations and adoption and compliance with appropriate business anti-corruption policies and practices, including, but not limited to, this policy. Furthermore, General Managers are responsible for taking the necessary measures to ensure that the personnel under their supervision comply with said policies.

The Corporate Risk and Compliance Department shall review and update this policy when any significant change occurs in the environment of the UNACEM Group or at least every two years.


In the UNACEM Group, everyone is individually responsible for complying with the rules and guidelines established herein, as well as seeking guidance¹ in case of any doubt. Disciplinary measures and sanctions shall be applied to those who fail to comply with the provisions of this policy, as set out in the regulations (for example, Internal Work Regulations of each Business Unit).

The third parties with whom the UNACEM Group make business (business partners, suppliers, distributors, and others) shall be aware of this policy and its application.

I. REFERENCE DOCUMENTS

- a) Code of Ethics and Conduct.
- b) Internal Regulations of the Board of Directors

¹ For guidance, contact the Legal or Compliance officer of your Business Unit or the Corporate Director of Risks and Compliance of the Company.

	RISKS AND COMPLIANCE	Version 2.0
	CORPORATE ANTICORRUPTION POLICY	Nov-22-2022
		Page 4 of 4

- c) Corporate Conflict-of-Interest Management Policy.
- d) Corporate Policy for Comprehensive Risk Management
- e) Internal Work Regulations of each Business Unit.

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Responsible Area	RISKS AND COMPLIANCE			
Prepared by:	Fernando Dyer Corporate Director of Risk and Compliance	Date of Preparation	NOV-10-2022	2.0
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