

# **CODE OF ETHICS AND CONDUCT**

**GRUPO DC**

# CONTENTS

<b>1.</b>	Letter from the Chairman of the Board of Directors	4
<b>2.</b>	Introduction	5
<b>3.</b>	Mission, Vision, Values, and Culture	5
<b>4.</b>	Our Responsibilities	6
<b>5.</b>	Guidelines for Integrity of Conduct	7
<b>5.1</b>	Compliance with the Law	
<b>5.2</b>	Rejection of Corruption:	
<b>5.2.1</b>	Gifts and Entertainment	
<b>5.2.2</b>	Travel, Accommodation, Per Diems, and Invitations	
<b>5.2.3</b>	Philanthropic Donations	
<b>5.2.4</b>	Political Party Financing	
<b>5.2.5</b>	Facilitation Payments	
<b>5.2.6</b>	Influence Peddling	
<b>5.2.7</b>	Mergers and Acquisitions	
<b>5.2.8</b>	Stakeholder Management	
<b>5.3</b>	Prevention of Conflict of Interest	
<b>5.4</b>	Commitment to Our Employees:	
<b>5.4.1</b>	Human Rights	
<b>5.4.2</b>	Non-Discrimination and Equality of Opportunities	
<b>5.4.3</b>	Inclusion and Diversity	
<b>5.4.4</b>	Safety and Health	
<b>5.5</b>	Commitment to Society	
<b>5.6</b>	Commitment to the Environment	
<b>5.7</b>	Business Practices	
<b>5.8</b>	Proper Use of Company Assets and Resources	
<b>5.9</b>	Responsible Management of Information:	
<b>5.9.1</b>	Adequate Accounting Records	
<b>5.9.2</b>	Confidential Information	
<b>5.9.3</b>	Personal Data Protection and Security	
<b>5.9.4</b>	Information Security and Cybersecurity	
<b>5.10</b>	Safeguarding Our Reputation, Companies, Shareholders, and Founders	
<b>6.</b>	Compliance with the Code of Ethics and Conduct	14
<b>7.</b>	Reporting: Ethics and Respect Line	15
<b>8.</b>	Appendices:	16
<b>8.1</b>	Appendix 1: Criteria of the Code of Ethics and Conduct	
<b>8.2</b>	Appendix 2: Commitment to Adherence to the Code of Ethics and Conduct	
<b>8.3</b>	Appendix 3: Commitment to Integrity of the Board	

**"We respect the Universal Declaration of Human Rights and adhere to the principles of the UN Global Compact."**

*(<https://peru.unglobalcompact.org/>)*

**"At Grupo DC, business is conducted with integrity,** so we convey the importance of this practice to directors, employees, customers, vendors, and third parties with whom we interact, and we require the same standard of compliance from them."

**"The commitment to respect for human rights has served as a frame of reference for the development of this Code."**

## 1. Letter from the Chairman of the Board of Directors

In our ongoing pursuit of the highest ethical and behavioral standards, Grupo DC has approved this Code of Ethics and Conduct. It serves as the framework for all employees across the Group's various companies to follow at all times and under all circumstances. Our goal is to always promote the well-being and protect the reputation of the Group, its constituent companies, employees, directors, and shareholders.

The Board of Directors of Grupo DC firmly supports compliance with the Code of Ethics and Conduct and reaffirms its commitment to the ethical values, transparency, and integrity that should be part of our organizational culture and are fundamental pillars in developing our activities.

This Code of Ethics and Conduct is of great importance to all members of Grupo DC. It not only reflects the values of our shareholders but also represents an opportunity to contribute to the community as a professional and human group that role models integrity.

Abiding by the Code of Ethics and Conduct, the Internal Labor Regulations, the policies, processes, controls, and procedures of Grupo DC, as well as laws and regulations, among other internal regulations of each company in the Group, is mandatory for everyone.

At Grupo DC, business is conducted with integrity and transparency. Therefore, we must communicate the importance of this practice to our employees, customers, vendors, and third parties —natural persons, legal entities, public and private— with whom we interact. We must require the same standard of compliance from them.

These principles, norms, and values are the reference framework with which we determine whether an action is correct and also the ethical support of our conduct Grupo DC companies.

To this end, we have a whistleblower line, the Ethics and Respect Line, managed by an independent third party of international standing. Through this line, any employee, person, or institution can report, confidentially, anonymously or not, and without fear of retaliation, any violation of this Code of Ethics and Conduct.

This whistleblower channel has several means of contact that are available 24 hours a day for us to warn of situations or behaviors against our regulations, values, ethics, morals, good corporate governance, and the provisions of the Code of Ethics and Conduct. I encourage you to fully trust that your reports will be very helpful in identifying and avoiding improper situations that could harm the various companies in the Group and, consequently, the thousands of employees who make up our organization. We assure you that we will handle all information with the utmost confidentiality and professionalism.

I thank you in advance for your attention and I am sure that, as always, we will count on the support and total commitment of each one of you for the proper compliance with and execution of our Code of Ethics and Conduct. This document should be a source of pride, as it represents the commitment of all our employees to live and work in an exemplary manner and to transmit, at all times, the culture of this great DC family with high ethical standards, transparency, integrity, and responsibility in all our actions.



SAMUEL DYER CORIAT,  
CHAIRMAN OF THE BOARD OF  
DIRECTORS OF GRUPO DC.

## 2. Introduction

Grupo DC (also referred to as “the Group”) is a family-owned Peruvian economic group with more than 40 years of successful history. Its founders, Samuel Dyer Ampudia and Rosa Coriat Valera, have managed to stamp not only the entrepreneurial spirit and dynamism that characterizes them in its culture, but also their commitment to society, the environment, and the sustainable development of Peru and other countries where they have made investments, as part of their bequeathal and legacy for the following generations.

Grupo DC is supported by professionalization and the best corporate governance practices, promoting responsible management with diversification, internationalization, and growth of its businesses, focused on profitability, efficiency, innovation, and the search for opportunities that generate sustainable value and well-being for its stakeholders.

Grupo DC is governed by its Board of Directors, which is made up of family members and independent directors who ensure growth, profitability, continuous improvement, sustainability, and the best governance practices.

This Code of Ethics and Conduct reflects the commitment of all companies of Grupo DC to act responsibly, with honesty and integrity. This document is the first corporate version of our Code of Ethics and Conduct, which currently constitutes the fundamental basis of our culture and prevention model.

We respect the Universal Declaration of Human Rights and adhere to the principles of the UN Global Compact (<https://peru.unglobalcompact.org/>).

The commitment to respecting human rights has served as a reference framework for the development of this Code of Ethics and Conduct.

The standards of conduct outlined above apply to all employees of Grupo DC, including

our directors and subsidiaries globally. In addition, we are responsible for ensuring that third parties with the capacity to act on behalf of the company also follow similar standards of behavior.

Our Code of Ethics and Conduct establishes guidelines for conduct that will help us to be consistent with our corporate values. However, it cannot foresee all possible situations. Therefore, in unforeseen circumstances, good faith and current legislation should prevail. Actions should be taken judiciously, always seeking to maximize the benefit and protect the reputation of Grupo DC and its constituent companies. This stability allows us to create value for our employees, their families, and our communities.

## 3. Mission, Vision, Values, and Culture

INNOVATION AND TRANSCENDENCE FOR A SUSTAINABLE WORLD

### Mission

We are an innovative force in every sector we operate in, pursuing efficiency and sustainability in all that we do, with the goal of improving the quality of life of our employees, their families, and our communities.

LEADERS IN PROFITABILITY AND EFFICIENCY WITH RESPONSIBLE SOLUTIONS

### Vision

To be recognized as a leading business group that identifies innovative, disruptive, and sustainable opportunities and solutions that drive efficiency and transform the world.

### Our Values and Cultural Pillars

INTEGRITY  
INNOVATION AND CONTINUOUS  
IMPROVEMENT  
COLLABORATION AND TEAMWORK

## 4. Our Responsibilities

Those of us who work in Grupo DC take into account that:

- At Grupo DC and all its affiliated companies, we conduct business with integrity and in an ethical manner.
- Compliance with this Code is complemented by the policies and procedures established by each company within Grupo DC, as well as by the laws and regulations applicable to each geographic location and business activity where each company of the Group operates.
- We regularly review, are aware of, understand, and abide by the standards established in this Code.
- We participate in ethics and integrity training and comply with the complementary policies that apply to our specific duties.
- We promptly report any potential breaches of conduct, whether by ourselves or third parties, that could harm Grupo DC or others. We cooperate with investigations when our assistance is required.
- We carry out our duties with professionalism, diligence, and objectivity.
- We promptly identify and report signs of illegal activities or misconduct by internal or external parties that could harm Grupo DC, its companies, shareholders, or employees.
- In situations that pose a risk to Grupo DC or its employees, we consult with our supervisors or senior management before taking action, taking care not to overstep our delegated authority.
- We comply with and enforce all controls associated with the company's required certifications.

- We bring any unknown or unidentified risks to the attention of our management or the Board in a timely manner, always acting with transparency and diligence.

- We exhibit proper and responsible conduct both at work and in our personal relationships, which is known as good discipline.

Whenever in doubt about conduct or a decision of yours or third parties, ask yourself the following:

- Is it inconsistent with this Code of Ethics and Conduct or the Group's values?
- Would I feel comfortable if this behavior were made public?
- Is it ethical?
- Is it legal?
- Could this conduct generate economic damage to the company or Grupo DC, its employees, directors, or shareholders?
- Would it negatively impact my reputation or the reputation of any employee, the company, Grupo DC, or its shareholders?
- Would it negatively impact the company I work for?

If anything seems amiss or you are unsure about something, discuss it with your manager and the Compliance Officer or Internal Auditor before taking any action.

As people leaders:

- We lead by example, ensuring that our workplace behaviors clearly reflect the Group's values.
- We support the efforts of the departments that help safeguard ethics and good conduct within the Group.

- We avoid messages that are inconsistent with this Code.
- We do not ask third parties to engage in conduct that we are prohibited from.
- We ensure that our team is well-equipped to understand and fulfill their responsibilities outlined in the Code of Ethics and Conduct.
- We create an environment where employees feel comfortable to voice their concerns without fear of retaliation.
- We evaluate the performance of our employees.
- We act proactively to prevent, detect, and correct potential violations of the Code of Ethics and Conduct and other internal policies.
- We ensure that those we supervise are aware of and understand their responsibilities under the Code of Ethics and Conduct.
- We reinforce the importance of ethics, transparency, and compliance.
- We never encourage or instruct employees to achieve results that violate ethical conduct, the Code, policies, regulations, internal rules, or applicable local or international laws.
- We immediately report any event or situation that could constitute a violation of the Code or applicable local or international laws, or that could potentially damage the reputation of Grupo DC, its companies, employees, directors, or shareholders.

If an employee approaches you with a question or concern:

- Thank them for their trust in coming to you to talk about their concern and let them know that they can always count on you if they have any doubts.

- Listen carefully and pay attention to the employee.
- Request additional information if necessary.
- Do not criticize the employee, even if the answer might be indicated in this Code.
- Do not feel pressured to give an immediate response. Avoid making comments or offering opinions before you are absolutely certain of your answer.
- If you feel unable to provide an answer, seek the advice of your immediate supervisor, the Legal department, the Compliance Officer, or the Internal Auditor.

In general, if you have any concerns or doubts about how to handle a situation, ask for support from your immediate supervisor, the Legal department, the Compliance Officer, the Internal Auditor, or even the General Manager.

## 5. Guidelines for Integrity of Conduct

### 5.1. Compliance with the Law

At Grupo DC, we are committed to complying with all applicable laws and regulations in the jurisdictions where we operate.

As an organization, we have a risk-based prevention model and a robust oversight structure, which contribute to a strong prevention and control environment.

**Attention:** We are all responsible for complying with the law, both inside and outside of our workplace. We must carry out our work diligently and responsibly. We must also know, keep updated, and disseminate the specific rules related to the performance of our duties.

### 5.2. Rejection of Corruption

We categorically reject all forms of corruption

(such as bribery or illegal monetary awards). No employee of Grupo DC, nor any intermediary acting on behalf of the Group, is permitted to receive, offer, promise, or give anything of value to any third party (public or private) to obtain illicit advantages.

When we refer to “anything of value,” we are not only considering cash but also other types of benefits such as gifts, travel, or other forms of compensation (including but not limited to favors from family, partners, friends, or business associates) that could be interpreted as a conflict of interest or a form of questionable, immoral, or illegal influence. Consequently, we must adhere to the following specific guidelines:

### 5.2.1. Gifts and Entertainment

At Grupo DC, we are governed by the Gift and Entertainment Policies approved by the Boards of Directors of our operating companies.

Any exceptions must be documented in advance and approved by the Compliance Officer or the auditor of each company.

Breaches of this chapter and any other provision of the Code of Ethics and Conduct will be considered serious ethical violations, and may result in the termination of employment of the offending employee, in accordance with applicable laws and regulations.

### 5.2.2. Travel, Accommodation, Per Diems, and Invitations

At Grupo DC, we are governed by the Travel, Accommodation, Per Diems, and Invitations Policies approved by the Boards of Directors of our operating companies.

Any exceptions must be documented in advance and approved by the Compliance Officer or the auditor of each company.

Breaches of this chapter and any other provision of the Code of Ethics and Conduct will be considered serious ethical violations, and may result in the termination of employment of the offending employee, in accordance with applicable laws and regulations.

### 5.2.3. Philanthropic Donations

As part of our sustainability strategy, Grupo DC undertakes initiatives for social development and makes donations to improve the quality of life of communities surrounding our operations. Through our donations, we do not seek to exert undue influence or conceal other services provided. Instead, our goal is to contribute to the community.

All of our donations are made in good faith, comply with applicable laws and internal policies, and have been evaluated and approved by the appropriate authorities, including the Compliance Officer or whoever fulfills that role, who must diligently investigate the activities and backgrounds of the founders, shareholders, and managers of the receiving foundation or entity. Donations must also be properly recorded in the company's accounting records.

Attention: Risk-taking activities such as providing cash donations, making donations without knowing the ultimate beneficiary, using personal bank accounts, or utilizing petty cash or disbursements to be accounted for to make donations are prohibited.

### 5.2.4. Political Party Financing

Grupo DC is prohibited from financing political parties, campaigns, or candidates.

**Attention:** If we wish to make political contributions or actively participate in a political party or hold a political office in a personal capacity, we must report this to the Compliance Officer or whoever fulfills that



role in each company. If the absence of such position, the Head of Internal Audit and the Legal department must be informed.

### 5.2.5. Facilitation Payments

Facilitating payments or small bribes given to public officials to expedite processes illegally, such as for obtaining permits, customs services, or visa approvals, are strictly prohibited in Grupo DC.

**Attention:** Some red flags that may indicate facilitation payments include requests for cash payments, unusual transactions, or payments without proper supporting documentation.

### 5.2.6. Influence Peddling

It originates when a person with real or simulated influence receives, arranges, or promises, for themselves or a third party, a gift, promise, or benefit to intercede with a public official who is to know or knows about a judicial or administrative case. These actions are not permitted in Grupo DC.

### 5.2.7. Mergers and Acquisitions

The past conduct of companies or asset-owner companies we acquire could expose us to reputational, legal, money laundering, financial, or other risks. Consequently, Grupo DC exclusively engages in the purchase or sale of companies or assets following a rigorous assessment of the integrity and reputation of all third parties involved, ensuring that the associated risks are inexistent or acceptable for Grupo DC. In case of doubt, the Board of Directors of the company involved in the process shall be responsible for assessing the risk.

**Attention:** A due diligence assessment alone is insufficient before a company purchase or sale. Upon completion of the transaction, we are responsible for implementing compliance

with prevention and control standards similar to those of Grupo DC in the new organization. To achieve this, we recommended implementing integration and training plans on anti-corruption policies and laws.

### 5.2.8. Stakeholder Management

Under anti-corruption laws, a company is liable not only for its own actions but also for the actions of third parties acting on its behalf. To this end, it is imperative that our preventive policies and controls be fully integrated into our operations, business processes, and value chain.

Adopting a risk-based approach, Grupo DC must implement BASC, AEO, or Integrity Due Diligence processes with our stakeholders as a prerequisite before establishing any business relationship with customers or third parties. Furthermore, we must regulate our transactions with third parties through written contracts or purchase orders that include anti-corruption clauses and reserve the right to conduct preventive audits.

**Attention:** Not all business relationships pose the same risk. We must assess criteria such as the degree of interaction with government officials, the ability to act on behalf of Grupo DC, the geographic location, the perception of specific industries, the average value of contracts, among others.

### 5.3. Prevention of Conflict of Interest

A conflict of interest arises when our personal or family activities and relationships interfere or may interfere with our ability to act in the best interests of the company.

At Grupo DC, we strive to ensure that all our business decisions are objective and transparent. Therefore, if any potential conflict of interest is identified, it must be reported to our direct supervisor, the Compliance Officer, the Head of Internal Audit, or as defined in the

policies of each company.

Some common examples of conflict of interest include:

- If you have decision-making authority or influence over any hiring, you may not hire or influence the hiring of companies owned by you, your relatives by blood or marriage, or your friends, partner, or spouse, in whom you have a direct or indirect interest.
- Acting as an intermediary for third parties (e.g., relatives by blood, marriage, or spouse) to obtain contracts with Grupo DC, thereby obtaining an improper benefit.
- Providing services during and after working hours to the company's competitors and vendors.
- Receiving or giving non-institutional gifts to vendors, customers, or competitors.
- Representing Grupo DC in transactions (purchase, sale, hiring) where the person involved has family, economic, or other interests.
- Investing in businesses, loans, or shares of competing companies, customers, or vendors of Grupo DC. Investments in shares through the stock exchange must also be reported to the Compliance Officer or the Internal Auditor.
- Cases where two employees marry, live together, or are in a romantic relationship, even if they are not married or one of them holds a position of authority and/or influences the work of the other.
- Cases where agency expenses may result in personal gain for the employee. Examples: travel, lunches, personal office, transportation, etc.

### **Recommendations:**

This Code of Ethics and Conduct cannot anticipate every potential conflict of interest.

For that reason, use your judgment and common sense, or consult with your management, Legal department, Compliance Officer, or Internal Audit department.

Exercise particular care when selecting or negotiating with a vendor on behalf of the company. Your personal interests and relationships must not interfere—or appear to interfere—with your ability to make decisions in the best interest of the company.

## **5.4. Commitment to our Employees**

### **5.4.1. Human Rights**

We respect the human rights recognized in the Universal Declaration of Human Rights ([https://www.un.org/es/documents/udhr/UDHR\\_booklet\\_SP\\_web.pdf](https://www.un.org/es/documents/udhr/UDHR_booklet_SP_web.pdf)), the United Nations Global Compact (<https://peru.unglobalcompact.org/>), and other national and international standards. Grupo DC conducts regular assessments to verify compliance with human rights standards in its member companies.

We prohibit child labor and reject all forms of forced or undignified labor.

We categorically reject all forms of violence or harassment, including sexual, psychological, workplace, verbal, or physical harassment. Corporal or psychological punishment, confinement, threats of violence, or any other form of abuse as a method of discipline or control are strictly prohibited.

We respect the right of our employees to freedom of association and collective bargaining.

We do not subcontract vendors or production facilities where there is any form of exploitation or labor under conditions that violate human rights.

### 5.4.2. Non-Discrimination and Equality of Opportunities

At Grupo DC, we strive to ensure that there is no discrimination in the recruitment, training, development, evaluation, and retention processes of personnel based on cultural diversity, gender, sexual orientation, race, creed, religion, or social status, except where required by the position or law. Every opportunity at Grupo DC is based on the talent, experience, and merit of our employees in connection with our values and behaviors.

We provide our employees with competitive salaries and benefits, based on meritocracy through performance evaluation, that comply with applicable laws, collective agreements, and relevant international treaties.

We are committed to communicating openly, honestly, and transparently. We consult with each other and value the perspectives of those who differ from us, as well as those who question our own point of view.

### 5.4.3. Inclusion and Diversity

At Grupo DC, we strive to foster an inclusive environment that respects and supports the cultural and gender diversity, sexual orientation, race, creed, religion, physical ability, or social status of our employees.

We aim to create an organization where everyone feels integrated, respected, valued, and has equal opportunities for development. We treat everyone with respect, dignity, fairness, comradeship, and courtesy, both within and outside the organization, promoting positive behavior and openness to diversity.

**Attention:** If you have experienced or witnessed harassment or discrimination by any employee, vendor, or related company of Grupo DC, do not be afraid and report the

incident immediately to your direct supervisor, Legal department, Auditor, or through our Ethics and Respect Line.

### 5.4.4. Safety and Health

At Grupo DC, we place the highest value on human life. Therefore, we maintain a safe and healthy work environment for our employees, vendors, visitors, and customers.

We provide ongoing training to our employees and share the safety and health measures and standards required to work with us with our vendors.

All personnel must report any perceived or actual safety or health hazards to the EHS manager or their supervisor.

**Attention:** The entry of any person under the influence of alcohol or drugs (recreational or otherwise), or who is carrying weapons (except for security personnel with prior approval from General Management), is prohibited on the premises of Grupo DC.

It is forbidden to consume, possess, distribute, or sell alcoholic beverages, drugs (recreational or otherwise), other illicit substances, as well as medications in our facilities without medical authorization.

## 5.5. Commitment to Society

We operate in a socially responsible manner, in compliance with the laws, customs, and traditions of the communities where we operate, fostering open, sincere, constructive, and mutually beneficial relationships. We recognize that our responsibility to society extends beyond generating economic value. Therefore, we undertake initiatives and programs for social development and make philanthropic donations to improve the capabilities and quality of life of people and our communities.

## 5.6. Commitment to the Environment

We understand the importance of the environment for current and future generations, as well as for the sustainability of our business. Therefore, we promote a culture of environmental protection and invest in innovation and technology that promote an efficient use of resources, with a priority on environmental care (including water, energy, etc.).

As part of our management systems, we transparently measure, evaluate, and report our environmental performance, enabling us to identify risks, determine gaps and improvement objectives, and be accountable to our investors and society.

**Attention:** Reporting false information about our environmental or social performance will be considered a violation of this Code of Ethics and Conduct.

## 5.7. Business Practices

We treat our customers, vendors, and competitors with respect and dignity. We aim to build long-lasting relationships based on trust. Therefore, it is imperative that we honor our promises, agreements, and business commitments.

We offer high-quality products that meet our customers' expectations, comply with national and international food and safety standards, and guarantee responsible and traceable production processes.

We recognize the importance of our vendors in achieving our goals. With them, we are transparent, fair, and careful in our negotiation, selection, and exchange processes. Additionally, we invest in training and dissemination efforts to ensure that they are informed about the terms and conditions of this Code.

We compete vigorously and honestly, complying with the laws and principles of free competition. Our commercial policy and prices are established independently and we never enter into illegal agreements with third parties, formally or informally, directly or indirectly, that may restrict, hinder, or distort free competition.

### Prohibited activities:

- Sharing confidential information of Grupo DC with friends or acquaintances employed by competitors, vendors, or customers.
- Agreeing on market share quotas or price-fixing.
- Providing customer proformas to competitors.

## 5.8. Proper Use of the Company's Assets and Resources

We must use company assets and resources solely for authorized business purposes, exercising care in their use and maintenance and complying with internal policies. We must take care of the company's assets as if they were our own. We must never use them for illicit activities, political purposes, or any act that may compromise the dignity of others.

Under no circumstances will Grupo DC companies be held responsible for the care or protection of personal information that employees voluntarily store on the equipment provided. For this reason, any employee who makes personal use of company assets or services assumes the limitations and controls in place and must provide necessary access to company equipment for review.

Theft of resources (tangible or intangible) from Grupo DC companies will result in disciplinary action, in accordance with each company's **Internal Labor Regulations**, and may lead to civil and criminal legal proceedings.

Prohibited activities:

- Engaging in personal or political activities during working hours without express authorization from the direct supervisor.
- Using Grupo DC's IT equipment and resources (such as the internet, email, laptops, cell phones, etc.) for personal business, illegal activities, or unethical conduct (including but not limited to sexual harassment, stalking, bullying, , , abuse, defamation, etc.).
- Downloading or installing unlicensed and/or prohibited software or applications on company computers or mobile devices.
- Sending mass email chains or mobile application messages.
- Using documents, ideas, or materials created by third parties without authorization or without acknowledging copyright.

## 5.9. Responsible Information Management

We are honest, truthful, and timely in the information we publish, not only in our financial reports but also in social, environmental, security, and other reports as required.

### 5.9.1. Adequate Accounting Records

We develop, document, maintain within the legal timeframe, and continuously improve our financial controls to ensure that all our transactions are recorded accurately, correctly, timely, reasonably, and in compliance with the accounting and tax standards applicable to the companies of Grupo DC.

### 5.9.2. Confidential Information

We protect all confidential information of the company, including the personal information of our employees, business contacts,

customers, pricing, marketing plans, financial information, investment strategies, and more, unless required by the company for human resources or administrative management, and with the approval of the appropriate management.

Confidential information refers to all sensitive data and materials that should not be publicly disclosed, as such disclosure could harm the organization's competitive or legal interests. This includes, but is not limited to, trade secrets, strategic plans, financial data, customer and employee information, operational methods, and any other information that the company considers proprietary and essential to its operations and competitive advantage.

Sharing this type of information with anyone outside of the organization, even with family or friends, or using it for personal gain or the benefit of third parties, to buy or sell securities in the stock market, is prohibited. . Doing so constitutes a crime and will be sanctioned and reported. In the event that it is necessary to share information with third parties in exceptional and business-related cases, make sure that these third parties also comply with these provisions.

All information used in our daily work is the property of the companies of Grupo DC, which monitors the proper use of this information and has the authority to audit.

**Attention:** All information used in our daily work is the property of Grupo DC. The Group monitors the proper use of this information and has the authority to audit.

**Employees assigned portable equipment (computers, phones, etc.) must take appropriate security measures to prevent theft or unauthorized access. All information on these devices is considered to be the property of Grupo DC.**

### 5.9.3. Personal Data Protection and Security

We respect and protect the privacy of all our employees, vendors, customers, business partners, and consumers. We handle personal data responsibly, securely, and confidentially.

We are committed to complying with all applicable privacy and data protection laws and regulations.

We implement stringent security measures to ensure the secure and confidential handling of personal data and the integrity of our IT systems and databases.

Our employees, vendors, business partners, and customers must handle personal data to which they have access securely and confidentially, in accordance with the terms of their contracts or agreements with Grupo DC and in compliance with all applicable privacy laws.

### 5.9.4. Information Security and Cybersecurity

All personnel are required to comply with all information security and cybersecurity policies and procedures to prevent incidents that could result in financial or data loss and compromise the continuity of operations.

**Attention:** We must keep our access credentials to company systems confidential and not share them under any circumstances. Failure to do so is considered a violation and an aggravating factor if the user holds a critical position or has access to company accounts or funds.

**Attention:** We must immediately report any incident where personal data has been used without authorization, beyond what is permitted, or in violation of the law.

### 5.10. Safeguarding Our Reputation, Companies, Shareholders, and Founders

It is important that all of us who are part of Grupo DC maintain the highest standards of personal and professional conduct. In this regard, we may express our ideas and opinions publicly as individuals, taking care to do so respectfully, without disseminating confidential or false information, and without harming the reputation of Grupo DC, its constituent companies, its shareholders, or its founders. No employee of Grupo DC is authorized to make public statements on behalf of the company, the Group, its shareholders, or its founders. The CEOs of Grupo DC's operating companies will serve as the official spokespersons for strategic and high-profile matters related to their respective companies. In the absence of the official spokesperson, the Chairman of the company's Board of Directors will designate an alternate spokesperson.

No executive is authorized to make statements regarding Grupo DC or an operating company other than their own, except with the express authorization obtained from the Corporate Center (DC Capital).

### 6. Compliance with the Code of Ethics and Conduct

All employees of Grupo DC companies are responsible for understanding and complying with the conduct guidelines outlined in our Code of Ethics and Conduct. As a sign of our commitment to these principles, we periodically sign an acknowledgment of receipt of and adherence to the Code.

By signing the "Commitment to Adherence," each employee confirms having read, understood, and received an explanation of the provisions contained in the Code of Ethics and Conduct, and therefore agrees to comply with them fully and completely. Human

Resources and Administration managers will request and verify that all employees have signed this commitment. It is important to note that failure to read the Code or sign the “Commitment to Adherence” is not an excuse for non-compliance.

We believe that impunity undermines our culture of integrity. Therefore, any potential violation of the Code of Ethics and Conduct will be investigated, and if responsibility is found, sanctions will be imposed, including measures such as termination of employment and appropriate civil or criminal actions.

The Board of Directors of each operating company, as well as its CEO, are responsible for overseeing and ensuring compliance with this Code.

As part of each Board of Directors’ annual work plan, periodic updates on the progress and challenges related to this matter must be provided. Internal Audit will be responsible for monitoring, verifying, and reporting on the implementation.

The respective committees designated by Grupo DC companies to address ethics and compliance are responsible for analyzing potential complaints received through the Ethics Line, conducting necessary internal investigations, and taking appropriate actions. Depending on the case, they may utilize an internal team, hire external advisors, or request a more comprehensive audit.

The Strategic Corporate Center (DC Capital) will be responsible for establishing guidelines that the aforementioned committees must follow.

## 7. Reporting: Ethics and Respect Line

If you have a question, concern, or believe that the conduct of any employee violates this Code, it is your duty to report it immediately. By doing so, we can address the issue

promptly and prevent it from escalating into a more serious problem.

You do not need to be directly affected by a violation of the Code; we all have a responsibility to report any concerns or situations we observe or identify in our day-to-day work.

To facilitate this, we offer various channels for you to use:

- Seek assistance from the Compliance Officer or the individual who fulfills this role.
- Speak to your direct supervisor or Line Manager.
- Contact the person in charge of Internal Audit and Risks.
- Consult with a member of the Ethics and Compliance Committee or the corresponding People, Culture, and Organization representative.
- Report it through the Ethics and Respect Line.

Our ethics lines are services operated by an independent company, designed to channel the doubts, concerns, and complaints of our employees and third parties about potential violations of the Code of Ethics and Conduct. You can access the Ethics Line of Grupo DC through the various channels made available. Features of the Ethics and Respect Line:

### • Anonymity

Any employee who reports an incident through the Ethics and Respect Line or its various channels may choose to remain anonymous. While it is preferable for the reporter to identify themselves to facilitate communication, this is voluntary and does not prevent the registration, analysis, and follow-up of the report. If you do disclose your identity, investigators will take all reasonable

precautions to keep it confidential, conducting a thorough and fair investigation.

- **Confidentiality and Privacy**

All communications will be treated seriously and professionally. Furthermore, in all cases, Grupo DC guarantees that it will take all reasonable precautions to keep the reported information confidential and private.

- **No Retaliation**

Grupo DC values its employees' commitment to a culture of integrity. Accordingly, it will not tolerate retaliation against employees or third parties who have made a good-faith report.

An employee who reports a concern in good faith or participates in an investigation cannot be subjected to any adverse employment action, including termination, demotion, suspension, loss of benefits, threats, harassment, or discrimination. Any retaliation against an employee who reports a problem in good faith is a violation of the Code of Ethics and Conduct.

- **False Allegations**

Making false accusations, lying to investigators, or refusing to cooperate with an ethics investigation are serious violations of this Code.

- **Investigations**

All employees must participate as required in any investigation. The Group and its companies take all reports of potential violations of this Code and other policies and procedures of Grupo DC very seriously. Additionally, it is the responsibility of employees to report any violations.

**Attention:** If you believe you have been subjected to retaliation, indifference, or similar or equivalent conduct, report it through the Ethics and Respect Line so that appropriate measures can be taken.

## 8. Appendices

These are detailed on the following pages herein and are an integral part of it.



# 7. APPENDIX

## APPENDIX 1:

### Criteria of the Code of Ethics and Conduct

- ✓ **PROHIBITION OF CHILD LABOR:** Grupo DC prohibits child labor.
- ✓ **RIGHT TO WORK** Grupo DC respects the right to work, which is a fundamental guarantee that gives every person the opportunity to earn a living through freely chosen or accepted employment under just and favorable conditions. The Group is committed to doing everything possible to guarantee this right.
- ✓ **DEPRIVATION OF LIBERTY AND FORCED LABOR:** Grupo DC prohibits all forms of enslaving conduct or forced labor.
- ✓ **OCCUPATIONAL SAFETY AND HEALTH:** Grupo DC has systems in place to address potential safety and health risks for all its employees. Employees may refuse any unsafe type of work that endangers their lives.
- ✓ **FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING:** Grupo DC respects the decisions of its employees and the right to freedom of association and collective bargaining.
- ✓ **DISCRIMINATION:** Grupo DC prohibits discrimination against individuals based on race, religion, gender, sexual orientation, age, physical abilities, or any other condition, in accordance with applicable local or international legislation.
- ✓ **DISCIPLINARY MEASURES:** Grupo DC must treat all its employees with dignity and respect. Corporal or psychological punishment, threats, or any other form of abuse as a method of discipline and control is not practiced or tolerated.
- ✓ **WORKING HOURS:** The Group is responsible for ensuring that its employees work in accordance with applicable laws and standards regarding the number of hours and days of work.
- ✓ **REMUNERATION:** Grupo DC provides its employees with wages and benefits that comply with applicable laws and collective bargaining agreements.
- ✓ **SUSTAINABILITY AND ENVIRONMENT:** Grupo DC develops good production practices, prioritizing the proper use of its resources in all its operations, paying special attention to the use of water and energy. Likewise, it strives to ensure that the company's development also impacts the development of surrounding communities, vendors, and other company stakeholders.
- ✓ **PURCHASING AND LOGISTICS:** Grupo DC will ensure that its vendors are informed of its Code of Ethics and Conduct, its terms and conditions, as well as its meaning and what its implementation entails.
- ✓ **CORPORATE INTEGRITY:** Grupo DC will demand that all its employees act with integrity. This includes the veracity of data recorded in employee contracts, expense reports, and other documents. The forgery of signatures or documents is not permitted. Each employee is also expected to care for and properly use the assets that have been provided to them for their work.
- ✓ **CONFLICT OF INTEREST:** Grupo DC will ensure that the personal activities and relationships of its employees do not interfere with the proper performance of their duties. This applies, for example, to employees who have family members who are vendors of the company. This must be reported to the Ethics Committee, the Compliance Officer, or the Internal Auditor to prevent the potential conflict from happening.
- ✓ **ANTI-CORRUPTION PRACTICES:** Grupo DC does not tolerate any practices that include bribes or attempts thereof to any public or private official in order to obtain any benefit. Likewise, all employees must maintain the same conduct in their personal actions.

## APPENDIX 2:

### Commitment to Adherence to the Code of Ethics and Conduct

I hereby acknowledge that I have received and read the CODE OF ETHICS AND CONDUCT of GRUPO DC. I understand and agree with the ethical guidelines outlined therein.

I commit to abiding by this Code and acting with integrity. I will set a positive example and promptly report, through the Ethics and Respect Line or other appropriate channels, any conduct that violates this Code.

Full Name: .....

Management: ..... Position: .....

Location: ..... Department: .....

Date: .....

Signature: .....

Submit this form signed to Human Resources.

## APPENDIX 3:

### Commitment to Integrity of the Board

I, \_\_\_\_\_, identified with \_\_\_\_\_ No. \_\_\_\_\_, in my capacity as a member of the Board of Directors of Grupo DC (or of any company that comprises it), hereby declare under oath as follows:

1. I hold the position of Director of \_\_\_\_\_ and perform my duties with the highest level of professionalism, adhering to ethical standards such as integrity and transparency, which are fundamental values for decision-making on the Board of \_\_\_\_\_

2. I am aware that my participation is essential for the success of the Corruption Prevention Model of Grupo DC. Therefore, I commit to adhering to it and actively participating in its implementation and oversight.

3. I have been duly informed of the Code of Ethics and Conduct and adhere to its provisions in full.

4. I categorically reject all forms of corruption (such as bribery) and will not receive, offer, promise, or give money or other benefits to third parties (public or private) to obtain illicit advantages.

5. No charges have been brought against me related to bribery, corruption, money laundering, financing of terrorism, fraud, obstruction of justice, extortion, or any other legal or ethical violation; nor have I been convicted or found guilty of a crime related to fraud or corruption.

Lima, \_\_\_\_\_

Signature: \_\_\_\_\_