

CODE OF CONDUCT

ROSSELLÓ ABOGADOS considers that compliance with rules of ethical behavior ensures a balance between the rights and interests of all groups involved in the rendering of our services, including Clients, Civil Society, the State, Partners, Attorneys at Law, Assistants, Trainees, Administrative Staff and/or Suppliers.

We, the Partners of ROSSELLÓ ABOGADOS, firmly believe that the firm's activities must be carried out in a responsible and ethical manner and that the obtaining of benefits must be consistent with (i) the responsible professional development of its attorneys at law; (ii) the economic welfare of its collaborators; (iii) an outstanding and innovative level of service quality; (iv) the superimposition of ROSSELLÓ ABOGADOS' interests onto those of its members; (v) the compliance with the legislation in force; (vi) the respect for the institutions; and (vii) a sustainable development.

The following aspects should be taken into consideration in analyzing our Code:

- We, the Partners of ROSSELLÓ ABOGADOS, are deeply committed to ensuring the implementation of the Code in all our activities and at all levels.
- This Code may be amended. We commit ourselves to regularly revise and update our policies and procedures. In such a case, we will immediately inform all the members of the law firm of any change whatsoever.
- It is expected and required that all ROSSELLÓ ABOGADOS' collaborators comply with all the applicable laws and the corporate policies, notwithstanding whether they are expressly mentioned in this Code or not. We encourage you to make questions. Do not hesitate to contact the Compliance Officer if you have any question.
- In case you are aware of any actual or potential breach of this Code of Conduct, you must immediately inform the Compliance Officer thereof or use the hotline to report breaches if you believe or suspect that this Code has been breached or is likely to be breached. If you fail to do so, such failure will be a breach of the Code and may result in disciplinary sanctions.
- Retaliation is prohibited. No collaborator will be retaliated or discriminated against or imposed any harmful disciplinary or professional measure for reporting in good faith any actual or potential breach of this Code.

On behalf of the Partners of ROSSELLÓ ABOGADOS, we thank you for your time and attention to this matter.

I. Principles and Values

Every member of ROSSELLÓ ABOGADOS is important within the organization and represents ROSSELLÓ ABOGADOS before its Clients, Civil Society, the State and its Suppliers. For this reason, ROSSELLÓ ABOGADOS demands their commitment to meeting the highest standards of conduct in complying with their duties in a professional, honest and responsible manner.

In harmony with the above, it is advisable to recognize and explain the principles and values governing the conduct of each of ROSSELLÓ ABOGADOS' members, so that they are distinguished for just one standard in order to protect and highlight the integrity and good reputation of ROSSELLÓ ABOGADOS.

Every member of ROSSELLÓ ABOGADOS must accept, apply and comply with the following principles and values, which are mandatory because they are pillars of our institution:

a) General principles:

Every member of ROSSELLÓ ABOGADOS must:

1. carry out his/her activity or profession in a responsible and ethical manner;
2. comply with and have all the laws applicable to the development of the activity performed by him/her as well as this Code of Conduct complied with;
3. comply with the internal and external control and management procedures and systems;
4. subordinate his/her own interests to those of ROSSELLÓ ABOGADOS and do not use its assets to his/her own benefit, unless he/she does it transparently and with the prior consent from the Partners;
5. immediately report to the Compliance Officer any fact or event that may result in or cause a conflict between the interests of ROSSELLÓ ABOGADOS and the own interests;
6. keep the background, data and documents to which he/she may have access as a result of his/her duties in confidence, even after he/she does not perform such duties anymore, and, just for being a member, has a duty of confidentiality to both ROSSELLÓ ABOGADOS and the Clients and Suppliers and, therefore, he/she must refrain from disclosing such background, data and documents to third parties, including for academic purposes, unless he/she has the prior consent from the owner of the information;
7. not participate, whether directly or indirectly, in business, financial or any other kind of relationships that involve goods from criminal or illicit activities.

b) Principles regarding the members of ROSSELLÓ ABOGADOS:

1. The relationships between ROSSELLÓ ABOGADOS and its professionals and collaborators must respect human dignity.
2. The members of ROSSELLÓ ABOGADOS will be selected pursuant to the principles of merit and capacity, only looking after the interests of ROSSELLÓ ABOGADOS.
3. Every member of ROSSELLÓ ABOGADOS must be treated with dignity, respect and justice. An appropriate space for his/her professional and personal development must be encouraged, recognizing trust as the basis for a close and lasting relationship and that such relationship is based on the integrity of the person.
4. Nobody will be discriminated against for his/her race, religion, age, nationality, gender or any other personal or social condition not related to his/her merit and capacity. Hiring and promotion are based on objective criteria that take into consideration the merits of the persons and their adaptation to the profile and need of the job.

5. Members of ROSSELLÓ ABOGADOS who are responsible for other members must take care of their education and training, seeing to that there is a personal- professional balance that does not affect their family relationships since family is recognized as the essential space for the intellectual and emotional development of a person.
6. Every member of ROSSELLÓ ABOGADOS has the right not to be sexually harassed or harassed in any other way and to report any such event to the Compliance Officer.
7. The members of ROSSELLÓ ABOGADOS must respect any policies that may be established, including, but not limited to, those on clothing. In no case these policies may affect the right to privacy or decency.
8. ROSSELLÓ ABOGADOS guarantees at all times the application of occupational health and safety measures to protect its members.

c) Principles regarding Clients

1. Clients are the prime reason and objective of ROSSELLÓ ABOGADOS, so each of its members must be personally committed to provide them a specialized and quality service. It is a policy of ROSSELLÓ ABOGADOS to be applied by each of its members that since its first approach, the Client must receive differentiated and customized treatment. The Client must know that it can count on ROSSELLÓ ABOGADOS at any time.
2. The Client is guaranteed the strictest legal framework as well as the maximum innovation applying research methods that allow proving the veracity of the facts, a good analysis and the comprehensive solutions required in each specific case, according to the laws in force and within the framework of ethics.
3. We only render services for lawful activities. In no case ROSSELLÓ ABOGADOS and/or its members will give direct or indirect advice for or intervene in suspicious activities or activities related to corruption, collusion and influence peddling, among other crimes
4. Knowing the Client is the essential principle in the prevention of money laundering and terrorist financing, so ROSSELLÓ ABOGADOS and its members will request their Clients, occasional or regular, information and/or documents that prove their identity or legal status, their place of residence or registered office, their activity, their economic and financial solvency, the origin of their funds and/or any other detail ROSSELLÓ ABOGADOS must consider relevant for this purpose.
5. The Compliance Officer must be informed of any circumstance that generates doubts regarding the integrity and/or suitability of the Client, whether it arises during the initial assessment and/or during the rendering of the services by ROSSELLÓ ABOGADOS.
6. ROSSELLÓ ABOGADOS and its members are always open to suggestions from the Client with continued willingness to adopt the necessary measures to address those suggestions, make improvements, correct deficiencies or errors and, in general, comply with the principle of continuous improvement of the service provided by ROSSELLÓ ABOGADOS.
7. It is a policy of ROSSELLÓ ABOGADOS that new Clients are attracted using ethical methods that respect the principles contained in this Code.

d) Principles regarding Civil Society

1. The participation of all members of ROSSELLÓ ABOGADOS in social welfare and volunteering programs is promoted and facilitated. ROSSELLÓ ABOGADOS will foster and apply pro bono measures, providing legal assistance to people of limited resources and/or entities representing them, with the same diligence and quality of service.
2. ROSSELLÓ ABOGADOS and each of its members are actually and effectively committed to the economic and social growth of the country.
3. We respect human rights and democratic institutions and are committed to promote them.

e) Principles regarding the State

1. Every member must interact with the authorities and public institutions in a lawful and respectful manner. Every relationship between ROSSELLÓ ABOGADOS and its members with public officers and/or third parties representing the State will strictly respect this Code in such a way that it does not affect the integrity and good standing of ROSSELLÓ ABOGADOS.
2. No member of ROSSELLÓ ABOGADOS will make payments or gifts (or offer to make them) to public servants and/or third parties with the purpose of obtaining permits, authorizations, resolutions, decrees or similar, in order to avoid sanctions and/or, in general, obtain any result that benefits or is in the interest of any Client and/or ROSSELLÓ ABOGADOS and/or its members.
3. The legal and accounting books and records of ROSSELLÓ ABOGADOS will at all times be maintained and kept accurately and honestly so that true and reliable information can be found in them.

f) Principles regarding the Suppliers

1. The members of ROSSELLÓ ABOGADOS must act in a lawful and ethical way with Suppliers. Negotiations must be fair and honest.
2. Suppliers will be selected based on price, suitability of the product or service, added value, quality and service offered. Members will not allow or accept any gift or personal benefit to favor any Supplier.
3. Acceptance of gifts from Suppliers made by them for purposes other than obtaining a certain benefit must be previously consulted to the Compliance Officer.
4. Suppliers that respect human dignity, comply with the law, do not endanger the reputation of ROSSELLÓ ABOGADOS and apply similar hiring standards will be searched.
5. Payments and obligations to Suppliers will be made and complied with without delay, within usual terms and without unexplained failure.

II. Confidentiality, Assets, Information and Technology

The protection of confidential information and assets is essential for the success of ROSSELLÓ ABOGADOS, including confidential information on the collaborators, the Clients

and the Suppliers. Several aspects of our service that allow us competing in an effective way are based on the information and on our strategies to serve the Clients and meet their needs.

a) Confidentiality

1. We trust the confidential information to our collaborators and Partners so that they can perform their work successfully. The owner of this confidential information is ROSSELLÓ ABOGADOS and/or its Clients and it will only be used for corporate purposes.
2. The obligation to protect confidential information continues even after the employment and/or professional relationship with ROSSELLÓ ABOGADOS has finished. If you decide to stop working at ROSSELLÓ ABOGADOS, you cannot disclose the confidential information to third parties.
3. Access to confidential information is only permitted for professional purposes. The information on the Clients and the collaborators contained in the files of ROSSELLÓ ABOGADOS will not be disclosed without the consent of ROSSELLÓ ABOGADOS and/or the Client, except in the case of legal proceedings or petitions from regulatory bodies, with the approval of the Compliance Officer.

b) Opportunities and assets

Every collaborator has the duty to promote the legitimate interests of ROSSELLÓ ABOGADOS when there is any opportunity to do so. Consequently, ROSSELLÓ ABOGADOS staff may not:

1. benefit from the opportunities arising while they work for ROSSELLÓ ABOGADOS or from the use of goods or information of ROSSELLÓ ABOGADOS;
2. use goods, information or positions of ROSSELLÓ ABOGADOS to obtain improper personal benefit;
3. borrow or use the name, goods, business reputation, funds, data or other assets of ROSSELLÓ ABOGADOS for his/her own benefit or personal gain or for the benefit of third parties;
4. use the assets of ROSSELLÓ ABOGADOS for unlawful or improper purposes;
5. upon termination of the employment or professional relationship, return all the records and equipment of ROSSELLÓ ABOGADOS according to the contractual terms and the applicable laws;
6. use the IT systems of ROSSELLÓ ABOGADOS according to our information technology policies, which can be modified on a timely basis to incorporate the latest IT developments.

Every collaborator must immediately report the Compliance Officer of any suspicion of fraud, loss or theft of information and assets he/she may have.

III. Policy on Gifts, Trips and Entertainment

Giving or receiving gifts, trips and entertainment may arouse suspicion of bribery and corruption or other crimes. Except for the circumstances detailed below, the collaborators

may not, directly or indirectly, give or accept money, loans, gifts, services, favors, entertainment, trips or preferential treatment for the services rendered by them as collaborators of ROSSELLÓ ABOGADOS or in relation to agreements with third parties.

Exceptions from the foregoing are:

1. reasonable and limited expenses for entertainment, gifts and trips which purpose is not to guarantee an undue benefit or advantage;
2. lunches, dinners or invitations paid by the Clients and/or Suppliers and/or ROSSELLÓ ABOGADOS which purpose is to deal with a professional matter and/or promote professional relationships;
3. invitation to sports or cultural events related to the business activity of the Client;
4. acceptance of gifts which nominal value does not exceed 50% of the Peruvian Tax Unit (UIT for its abbreviation in Spanish) in the case of Partners, 25%, of the UIT in the case of Associates, and 15%, in the case of the other collaborators. However, gifts or entertainment with a value less than the value mentioned above can also be considered bribery if their purpose is to obtain an undue advantage.

Anything delivered to a collaborator of ROSSELLÓ ABOGADOS that is not within the exceptions mentioned above and which receipt can raise doubt regarding its origin must be previously consulted to the Compliance Officer. In no case a collaborator of ROSSELLÓ ABOGADOS may give and/or accept donations of cash by a Client or Supplier.

Every collaborator of ROSSELLÓ ABOGADOS has to make sure that the trips they make to perform their duties as members of ROSSELLÓ ABOGADOS are aimed at promoting the interests of ROSSELLÓ ABOGADOS and/or the Client on behalf on which he/she is travelling. Travel expenses and, if the case may be, entertainment expenses during those trips must be reasonable and in accordance with the corporate policies on trips and expenses.

Any questions regarding gifts, trips and entertainment must be made to the Compliance Officer of ROSSELLÓ ABOGADOS and are described in more detail in the procedure **Management of Gifts, Hospitality, Donations and Similar Benefits.**

IV. Donations and Sponsorship

ROSSELLÓ ABOGADOS sponsors activities and makes donations, that is, it makes voluntary contributions, without expecting any consideration whatsoever and within the legal framework in force and according to its internal rules.

1. We make donations in cash and in kind for education, culture and social welfare.
2. We only make donations to non-profit organizations.
3. Donations are transparent.
4. Collaborators cannot promote donations that may damage the reputation of ROSSELLÓ ABOGADOS.

V. Channels for Complaints and Investigations

We have established the procedure **Report of Complaints and Concerns** for the confidential reporting of complaints and concerns in good faith by the collaborators, stakeholders and Partners of ROSSELLÓ ABOGADOS regarding breaches of this Code and the guidelines of our Prevention Model.

a) *Complaints*

1. Any person who is aware of any action, behavior or activity that he/she deems is unethical or of the commission of bribery or any other crime must report it to the Compliance Officer confidentially and within the corresponding process, if he/she wishes, through any of the following channels:
 - a. E-mail: oficialdecumplimiento@rossellolaw.com;
 - b. Web page: www.rossellolaw.com: i) enter the section “Código de Conducta y Modelo de Prevención” (Code of Conduct and Prevention Model); ii) enter “Comuníquese con nuestro Oficial de Cumplimiento” (Get in contact with our Compliance Officer); iii) choose an option: a) Formulario de Consultas (Inquiry Form); b) Formulario de Denuncias (Reporting Form).
2. Incidents or complaints must be reported at all times in a truthful, clear and objective manner.
3. Failing to report ROSSELLÓ ABOGADOS of an action that may involve a bribery or any other crime may result in the application of disciplinary sanctions.
4. Imputation of facts being aware that they are false may result in the application of disciplinary sanctions as set forth in the disciplinary system.
5. During the process, confidentiality of the personal data of the complainant and the non-application of any retaliation are guaranteed.
6. Measures may be adopted to protect the complainant and their application may depend on the circumstances and conditions of vulnerability evaluated by the Partners’ Meeting / Compliance Officer. Those protection measures are the following:
 - Protection of identity: The complainant is entitled to the protection of his/her identity. To extend this measure after completion of the investigation and sanctioning procedures, a reason justifying said decision must be identified and justified.
 - As regards the collaborators of ROSSELLÓ ABOGADOS: Protection measures, such as transfer to another department, leave of absence or temporary exemption from the obligation to go to work as long as his/her presence is an actual and imminent risk to the determination of the facts subject matter of the complaint, and other appropriate measures.

b) *Investigations*

1. Complaints will be promptly and thoroughly investigated. They will be treated in strict confidence and information will be delivered only to the persons who need to know it

- or are entitled to know it. All the involved parties must also keep the matter in strict confidence; otherwise disciplinary sanctions can be applied to them.
2. After receiving the complaints made, the facts will be prequalified by the Compliance Officer, who will analyze the case to determine whether it has to be submitted to the Partners' Meeting and whether the corresponding investigations should start and result in the application of disciplinary sanctions if the case may be.
 3. During the investigation the Compliance Officer will get in contact with the persons against whom the complaint has been filed, who will be informed of the actions attributed to them so that they may defend themselves.
 4. The extent of the sanctions will depend on the seriousness of the actions and also on circumstances, such as relapse, the damage caused, among others.
 5. Any breach of the rules of the Code of Conduct breaks the good faith of the relationship between ROSSELLÓ ABOGADOS and the person committing such breach, which may result in the termination of his/her relationship with ROSSELLÓ ABOGADOS and even the filing of legal actions against him/her, whether criminal and/or civil, according to the type of offense.
 6. If as a result of the investigation, an alleged crime is revealed, in addition to the corresponding internal disciplinary sanction, the organization will inform the competent authorities thereof, provide them with all the data on the incident it may have and offer to cooperate with them.

VI. Offenses and Sanctions

Failure to comply with any of the provisions of this Code of Conduct is an offense against which a sanction can be applied. ROSSELLÓ ABOGADOS will apply sanctions against offenses according to the classification detailed below.

The sanctions applied against offenses against the Code of Conduct will be the following:

- **Minor offense:** The sanction is usually a verbal or a written warning.
- **Serious offense:** The sanction is a suspension or a reassignment.
- **Very serious offense:** The sanction is the termination of the employment or contractual relationship.

The sanctions applied against offenses against the Code of Conduct related to corruption, bribery and involvement, money laundering, terrorism, collusion and influence peddling will be the following:

- **Very serious offense:** Termination of the employment or contractual relationship and reporting to the authorities of the action carried out for purposes of the corresponding investigation.

The seriousness of the offenses and the extent of the sanctions are decided by the Partners' Meeting of ROSSELLÓ ABOGADOS.

VII. Inquiries

ROSSELLÓ ABOGADOS makes the Inquiry Form available in its web page www.rossellolaw.com to be used by collaborators to make any inquiries and/or questions confidentially and, if the case may be, anonymously, regarding the application and scope of this Code of Conduct, without prejudice to the possibility of the collaborators to get in contact with the Compliance Officer of ROSSELLÓ ABOGADOS in relation to the application of this Code.

VIII. Compliance Officer

E-mail: oficialdecumplimiento@rossellolaw.com

May 27, 2019

**PARTNERS' MEETING
ROSSELLÓ ABOGADOS**