ROSSELLÓ
ABOGADOS

ANTI-BRIBERY AND CRIME PREVENTION POLICY

At ROSSELLÓ ABOGADOS, since our inception we have been committed to providing legal advisory services conforming to the highest ethical and legal standards. Consequently, we decided to implement a Prevention Model based, on one hand, on the ISO 37001 rule in its current version — Anti-Bribery Management System and, on the other hand, on Law No. 30424 and the AML/CFT Regulations, with the objective of preventing, detecting, and treating bribery as a form of corruption (bribery in any of its modalities or forms), as well as the crimes of collusion (simple or aggravated), influence peddling, money laundering offenses, and terrorism financing, including the financing of the proliferation of weapons of mass destruction and corruption in the private sector; and to comply with the laws regulating these matters. Furthermore, given our status as a Reporting Entity under the supervision of the FIU-Peru, our Prevention Model also aligns with the AML/CFT Regulations applicable to the activities for which we hold such status.

We do not permit or tolerate, in any form, any offer, payment, request or acceptance of any type of bribery or corruption (bribery in any of its modalities or forms), whether directly or indirectly, through an agent or third party, in respect of any public official or private party.

This Anti-Bribery and Crime Prevention Policy (hereinafter, the "Policy") also includes the non-acceptance and non-tolerance of acts that, in any form, qualify as bribery practices such as collusion (simple or aggravated), influence peddling, money laundering offenses, terrorism financing (including the financing of the proliferation of weapons of mass destruction), and corruption in the private sector; conducts against which we will adopt disciplinary measures in accordance with our **CODE OF CONDUCT**.

We are committed to preventing and fighting the aforementioned offenses. With respect to the principles that guide the acts of ROSSELLÓ ABOGADOS and the conduct of all the members of our organization, we also promote their observance by our clients and business partners, in accordance with the legislation in force and heeding the interest of our stakeholders.

Our Prevention Model comprises the following:

- Assume a commitment to fight every form of bribery as well as the other offenses covered by our Prevention Model, including AML/CFT offenses, developing guidelines, policies, procedures and concrete measures in relation to this commitment.
- Promote and foster knowledge of this policy among our clients and business partners and their adoption of patterns of conduct consistent with this policy.
- Deploy all necessary resources, proportionately, to implement planned actions, measures and controls, with adequate mechanisms to prevent, detect, investigate and respond promptly to bribery cases, applying internal policies and procedures to ensure the confidentiality of any reports and communications received, as well as to protect from any type of threat or coercion those persons who participate through reporting and whistleblowing.

Any collaborator, partner, lawyer and/or party authorized to act for or on behalf of our organization has the obligation to report in good faith any act, conduct, information or evidence that may be susceptible or suspicious of violating our organization's Policy and/or may constitute a criminal offense or an act contrary to the law, ethics or our principles.

To ensure maximum independence and the deployment of adequate specific resources for compliance with this Policy and its objectives, our organization has designated a specific position within our organizational structure under the title of "Compliance Officer", vested with adequate capacity, independence and authority to ensure the correct implementation and improvement of our Prevention Model, in accordance with specified and agreed requirements. The anti-bribery function, also known within Rosselló Abogados as the Compliance Officer, is at the service of all the members of our organization for assistance, orientation and support on matters of ethical conduct in relation to anti-bribery matters, as well as the offenses covered by our Prevention Model, including AML/CFT Regulations. In addition, as part of our Prevention Model, the following reporting channels have been made available: 1. E-mail: oficialdecumplimiento@rossellolaw.com; 2. Website: www.rossellolaw.com and 3. In-person.

ROSSELLÓ ABOGADOS has in place a **CODE OF CONDUCT** approved by the Board of Partners and applicable to all the members of our organization. This code has been made known to our members; it is of mandatory compliance and takes into account the admission of any new members to the organization. This **CODE OF CONDUCT**, without prejudice to the individual legal consequences that may arise from acts, incidents or conduct constituting a violation thereof and/or of the Prevention Model, establishes clear and concrete disciplinary measures to be applied without exception and with the utmost rigor, in case any conduct in violation of this policy is evidenced by any member of the organization.

As a result of the internal and external procedures for evaluation of our Prevention Model, and based on the information received, analyzed and evaluated, mechanisms have been established to continuously improve the effectiveness of our Prevention Model, with the objective of improving and reducing the bribery risks our organization is exposed to, and to evaluate those risks periodically, objectively and concretely.

Approved: May 27, 2019
Last updated: July 8, 2026

BOARD OF PARTNERS
ROSSELLÓ ABOGADOS