

RAGHSA

Documento	01 Política	Nombre	Anti-Bribery and Corruption Policy	
Sistema	01 Gobierno Corporativo	Sub-Sistema	01 Compliance	País 01. Corporativo
Código	01-01-101			
Fecha Emisión	Fecha Vigencia	Preparado por	Aprobado por	Nº Versión
04/07/2025	04/07/2025	DN		1

I. OBJECTIVE

The purpose of this Anti-Bribery Policy (the “Policy”) is to ensure that the Company complies with applicable anti-bribery or anti-corruption laws, both at the national and international levels. The terms “anti-bribery” and “anti-corruption” are used interchangeably.

II. ALCANCE

This Policy applies to RAGHSA, its subsidiaries, affiliates, and/or companies under its control, its employees, and contracted third parties (hereinafter, the “Company”), as well as its suppliers and Agents.

III. GENERAL

DEFINITIONS

Agent: Any third-party representative, consultant, advisor, supplier, or representative acting on behalf of the Company in negotiations with governmental, state, or public entities, including government-owned or government-controlled entities, customs, immigration authorities, tax authorities, or other government officials.

Employee: Any employee or executive of the Company.

Government Official(s): Any government authority, officer, official, employee, or representative (whether elected or appointed) of a national, state, or local government office or entity, agency, or division (including, but not limited to, any government-owned or controlled company), or any person acting in an official capacity on behalf of a government office or entity, agency, or division; any officer or employee of a public international organization or political party; any candidate for public office; and any individual deemed a government official under local law.

Compliance Manager: Employee responsible for coordinating and supervising anti-bribery policies within the Company.

Object or Offer of Value: Money or any object or offer of value to the recipient, such as gifts, presents, services, travel expenses, donations (whether or not charitable), or political contributions.

Compliance Program: The Company’s program designed to detect and prevent violations of anti-bribery laws, described in detail in the “Compliance Program.”

IV. POLICY

A. PROHIBITED PAYMENTS

I. Payments to Government Officials

All employees, directors, third parties, and agents must comply with all applicable anti-bribery laws.

No employee or agent shall pay, offer, authorize, or promise to pay, directly or indirectly, any object or offer of value to a government official or political party for the purpose of inducing or influencing such person or entity to act in a way that would contribute to or assist the Company:

- In obtaining or retaining business operations or business activity; or
- In conducting business with another person and/or entity; or
- In obtaining any improper advantage.

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Similarly, no employee, director, third party, or agent shall pay, offer, authorize, or promise to pay, directly or indirectly, any object or offer of value to another person if there is suspicion or reason to believe that the payment or promise of payment will be offered or given to a government official or political party under the circumstances described above.

II Political Contributions

Political contributions, if made, must be approved by the CEO, General Manager, and Legal Director. Under no circumstances shall a unilateral contribution be made to a single political party, and contributions must never be made directly to a public official.

B. CHARITABLE CONTRIBUTIONS AND OTHERS

The guidelines and directives of this section are described in the policy on Gifts, Sponsorships, Donations, and Contributions.

C. AGENTS / THIRD PARTIES

No Agent or Third Party may provide representation, association, or other services for the Company until such agent/third party and their services have been reviewed, approved, and registered by the Company.

- **Due Diligence:** The Compliance Department shall be responsible for the ongoing due diligence process of Agents/Third Parties in order to detect any irregularities. The process will be fully documented once completed, as set forth in the "Compliance Program."
- **New Agents/Third Parties:** In order to contract any new Agent/Third Party, they must complete the "Supplier Onboarding" form, including a sworn statement regarding Compliance matters. If affirmative, the Compliance Management will be notified, who will carry out the due diligence process to verify the hiring process. Upon completion of the review and validation process, the Legal Director / Compliance Management will approve or reject the supplier's engagement.
- **Payments:** The Company shall not pay invoices from an Agent unless:
 - a. The Company has received an invoice from a duly registered Agent (either through due diligence or supplier onboarding, as described above), specifying the services;
 - b. The invoice has been approved by the corresponding responsible party incurring the expense and has consulted with the Legal Department / Compliance Management regarding the validity of the Agent.

D. EDUCATION

The Ethics Committee delegates to the Compliance Manager the responsibility of implementing an Employee Education Plan. The Plan shall be designed to train employees on this Policy and anti-bribery laws, among other topics, in order to raise awareness and understanding of the Program. For further details of the Plan, refer to the "Compliance Program."

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E. REPORTING RESPONSIBILITY

Any employee who becomes aware of information indicating or suggesting that an employee or Agent/Third Party has violated this Policy or any anti-bribery laws must report it immediately to their Supervisor, the Legal Director, or the Ethics Hotline. Under no circumstances shall a report made in good faith serve as grounds for retaliation against the reporting employee..

F. ACCURACY OF BOOKS AND RECORDS

Employees must ensure that the Company's books and records accurately and fairly reflect, in sufficient detail, all transactions carried out by the Company. Accounts and other transaction records must be complete and accurate.

G. MONITORING AND REVIEW

The provisions of this Policy shall be subject to periodic reviews. These reviews will assess the effectiveness of the Policy and serve as a basis for implementing improvements, if necessary.

V. RESPONSIBILITY

The administration, updating, and dissemination of this Policy is the responsibility of the Legal Director / Compliance Manager.

REFERENCES

1. Code of Ethics
2. Law 27.401 of the Republic of Argentina
3. Foreign Corrupt Practices Act of the United States of America